



**BAUCHI STATE GOVERNMENT**

**REPORT OF**

**THE AUDITOR GENERAL  
ON THE ACCOUNTS OF**

**BAUCHI STATE GOVERNMENT OF  
NIGERIA FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2021**

**SECRET**

BAUCHI STATE AUDITOR-GENERAL'S REPORT



# **BAUCHI STATE OF NIGERIA**

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

GSM: 08020320752, 07055946125

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_

**AGM.I/VOL.V/488**

**28<sup>th</sup> May, 2022**

**The Clerk of the House,**  
Bauchi State House of Assembly,  
State Assembly Complex,  
Gombe Road, Bauchi,  
Bauchi State.

**SUBMISSION OF ANNUAL REPORT OF THE STATE AUDITOR GENERAL BAUCHI ON THE ACCOUNTS OF THE GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

In accordance with **Section 125(5)** of the **Constitution** of the **Federal Republic of Nigeria 1999** as amended and **Section 13 & 18** of **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**, I submit to the Bauchi State House of Assembly copies of the report on the Accounts of the Government of Bauchi State for the year ended **31<sup>st</sup> December, 2021**.

**ALH. ABDU USMAN ALIYU B.SC, MBA, FCNA,**  
**AUDITOR GENERAL**  
**BAUCHI STATE.**

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**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**





**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

**INTRODUCTION**

**1.1** The Accounts of Bauchi State Government for the year ended **31<sup>st</sup> December, 2021** has been audited in accordance with the provision of **Section 125(2)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended, **Section 13** and **18** of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**. The audit involved the inspection of all records and accounts kept by Ministries, Departments and Agencies (MDAs) and the Financial Statements prepared by the Accountant General.

My comments and observations on the audit of the financial statements are detailed in parts one, two and three while significant issues and queries arising from the inspection report of MDAs which are yet to be resolved are summarized in part four of this document.

**1.2 SUBMISSION OF ACCOUNTS BY THE ACCOUNTANT GENERAL**

The Statements of Accounts were received from the Office of the Accountant General on the **28<sup>th</sup> of March, 2022** vide letter **NO. MOF/OFF/S/362/** dated **28<sup>th</sup> of March, 2022** in line with the provision of Section 125(5) of the Constitution of Federal Republic of Nigeria 1999 as amended.

The Audit could not complete in time due to some observations raised and forwarded to the Accountant General which were later resolved vide letter **NO. OAG/TD/OFF/S/408/V.I** dated **9<sup>th</sup> May, 2022**.

### **1.3 CLEARANCE OF PREVIOUS REPORT**

I am indebted to applaud the effort of the **Public Accounts Committee (PAC)** who, in its wisdom, took a bold step and considered the observations in **Auditor General's Report** for **2020**. This will no doubt have a positive impact in Public Finance Policies and Administration. And it will also help in sanitizing the negative approach of government officials toward financial management.

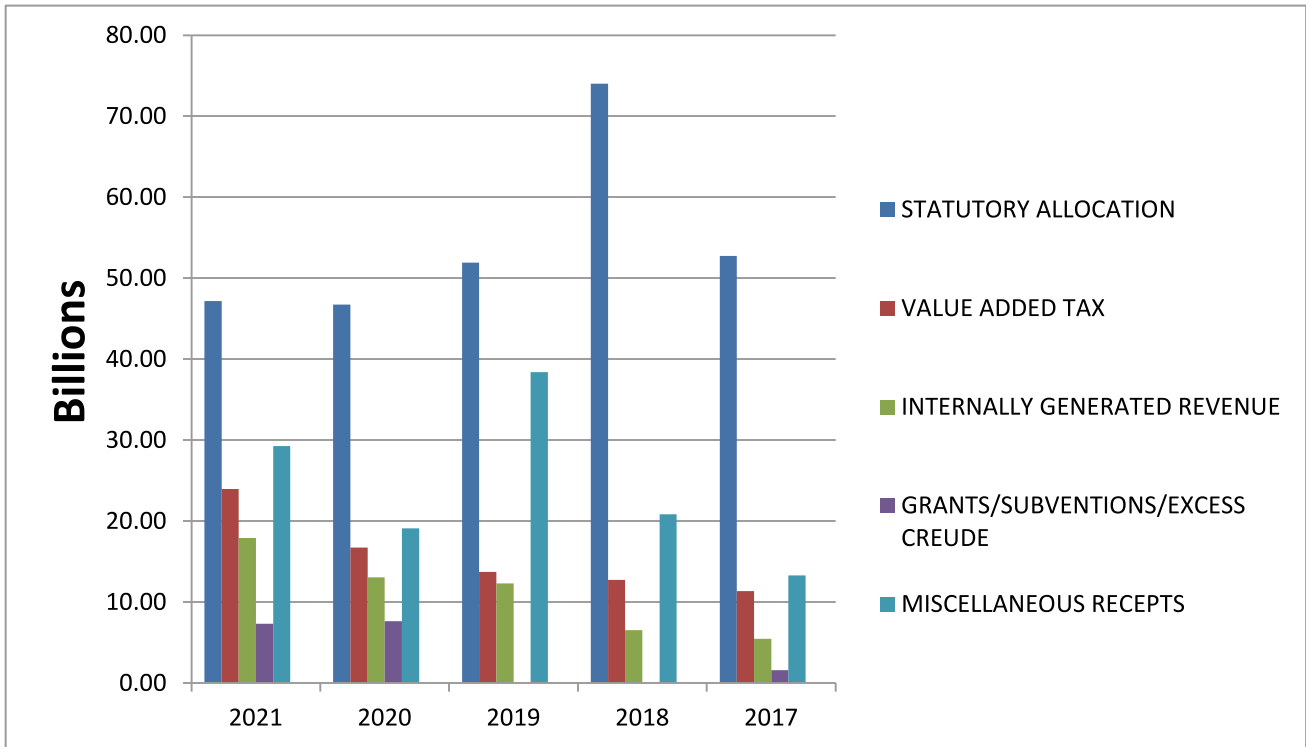
### **1.4 QUEST FOR CONTINUED IMPROVEMENTS IN ALL AREAS:**

Good Governance to Stakeholders, primarily but not exclusively the citizens, is a key ingredient of democracy. At the heart of good Governance is Financial Reporting of the transactions, conditions and economic phenomenon that transpired in the course of a reporting period. The **International Public Sector Accounting Standard (IPSAS)** is a globally adjudged as embodying principles, rules, practices, basics, conventions that are objective, transparent and replete with integrity. Therefore, Government should invest in training people and infrastructure in order to institutionalize the discipline of IPSAS reporting in all its business process as indicated in the **2016 Transitional IPSAS Financial Statements**.

**FINANCIAL HIGHLIGHTS**  
**FIVE YEARS FINANCIAL SUMMARY**  
**REVENUE**

( FROM 2021 TO 2017 )						
	2021	2020	2019	2018	2017	TOTAL
<b>REVENUE</b>						
STATUTORY ALLOCATION	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	272,547,324,668.36
VALUE ADDED TAX INTERNALLY GENERATED	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	78,542,306,583.48
REVENUE	17,902,447,967.63	13,039,294,812.42	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	55,232,668,628.18
GRANTS/SUBVENTIONS/EXCESS CREUDE	7,327,682,979.10	7,626,000,000.00	-	-	1,605,250,000.00	16,558,932,979.10
MISCELLANEOUS RECEPTS	39,275,190,880.95	19,111,323,585.13	38,378,635,921.94	20,835,087,991.72	13,288,740,332.25	120,888,978,711.99
<b>TOTAL REVENUE =</b>	<b>135,620,922,374.50</b>	<b>103,221,241,406.11</b>	<b>116,342,121,002.91</b>	<b>114,101,746,960.05</b>	<b>84,484,179,827.54</b>	<b>543,770,211,571.11</b>

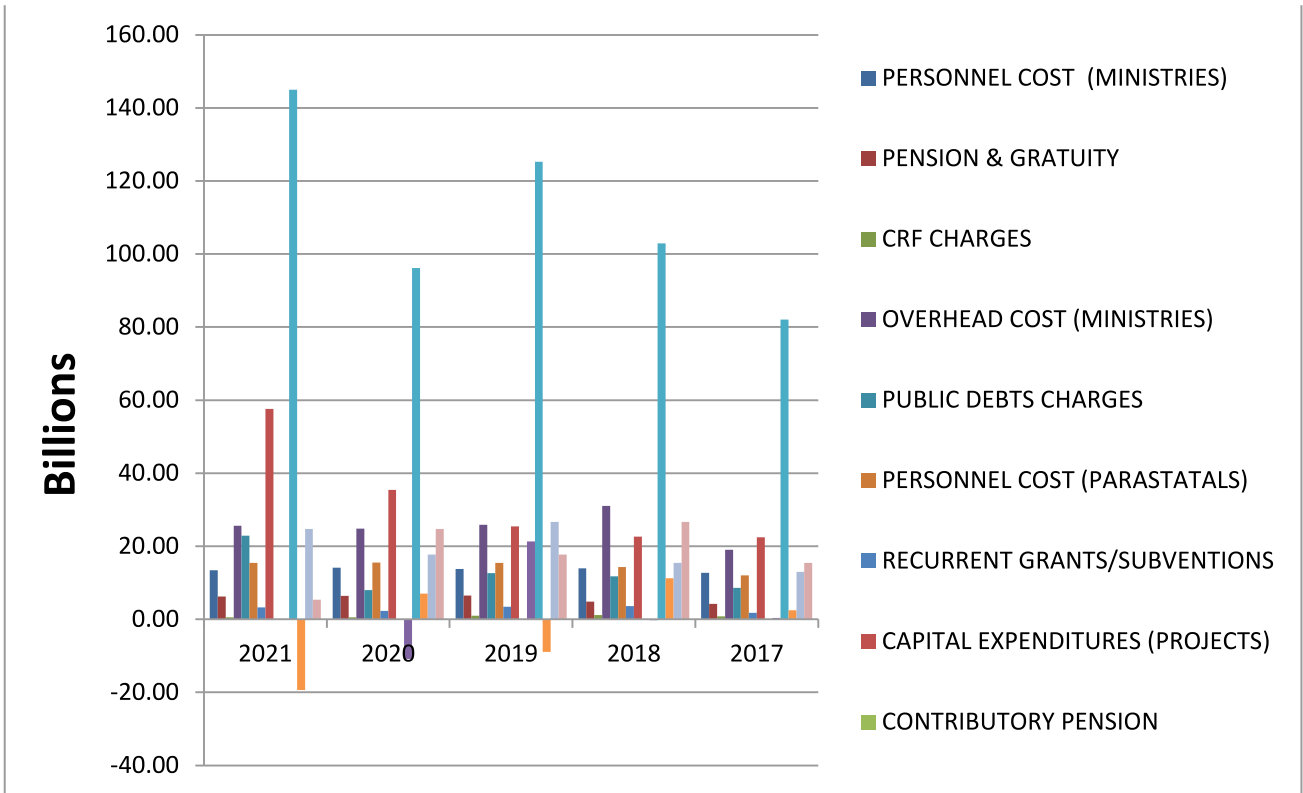
**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**



**FIVE YEARS EXPENDITURE SUMMARY**

<b>( FROM 2021 TO 2017 )</b>						
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>TOTAL</b>
<b>EXPENDITURE</b>						
PERSONNEL COST (MINISTRIES)	13,399,660,649.40	14,164,283,473.89	13,769,772,929.77	13,946,847,709.88	12,683,427,130.56	67,963,991,893.50
PENSION & GRATUITY	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	28,191,931,072.18
CRF CHARGES	501,208,145.62	511,274,736.28	1,013,780,411.38	1,147,445,860.03	818,106,985.37	3,991,816,138.68
OVERHEAD COST (MINISTRIES)	25,622,230,723.59	24,773,420,339.07	25,887,560,013.34	31,007,940,510.04	19,002,368,153.07	126,293,519,739.11
PUBLIC DEBTS CHARGES	22,877,552,933.10	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	63,823,882,865.70
PERSONNEL COST (PARASTATALS)	15,406,051,027.20	15,516,221,136.25	15,413,118,209.37	14,277,274,631.69	12,055,930,115.57	72,668,595,120.08
RECURRENT GRANTS/SUBVENTIONS	3,221,111,267.96	2,288,377,544.43	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	14,287,238,399.67
CAPITAL EXPENDITURES (PROJECTS)	57,636,322,172.08	39,415,209,478.22	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	163,543,448,547.94
CONTRIBUTORY PENSION	40,934,858.33	-	-	-	14,327,475.42	55,262,333.75
MOVEMENT IN OTHER CASH EQUIVALENTS	10,022,435,564.89	(14,882,780,398.68)	21,296,693,552.33	(268,279,596.39)	362,974,378.88	10,539,666,617.45
<b>TOTAL EXPENDITURE</b>	<b>154,977,068,429.38</b>	<b>96,199,054,006.17</b>	<b>125,252,817,117.31</b>	<b>102,910,010,779.69</b>	<b>82,020,402,395.51</b>	<b>551,359,352,728.06</b>
NET CASH FOR THE YEAR	(19,356,146,054.88)	7,022,187,399.94	(8,910,696,114.40)	11,191,736,180.36	2,463,777,432.03	(7,589,141,156.95)
OPENING BALANCE	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	97,486,112,635.48
CLOSING BALANCE	5,381,858,682.08	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	89,896,971,478.53





**BUDGET COMPARISON OF ACTUAL REVENUE AND ACTUAL EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2021 (SUMMARY).**

**STATUTORY ALLOCATION:**

The Actual Total Statutory Allocation stood at **N71,115,546.82** representing **99.17%** of the Budgeted Statutory Allocation of **N71,711,502,253.95** for the year ended 31<sup>st</sup> December, 2021.

**INTERNALLY GENERATED REVENUE:**

The Actual Total Internally Generated Revenue (IGR) stood at **N17,902,447,967.63** representing **84.90%** of the Budgeted IGR of **N21,085,588,861.00** for the year ended 31<sup>st</sup> December, 2021.

**CAPITAL RECEIPTS:**

The Actual Total Capital Receipts stood at **N76,602,873,860.05** representing **73.01%** of the Budgeted Capital Receipts of **N104,919,587,772.68** for the year ended 31<sup>st</sup> December, 2021.

**RECURRENT REVENUE:**

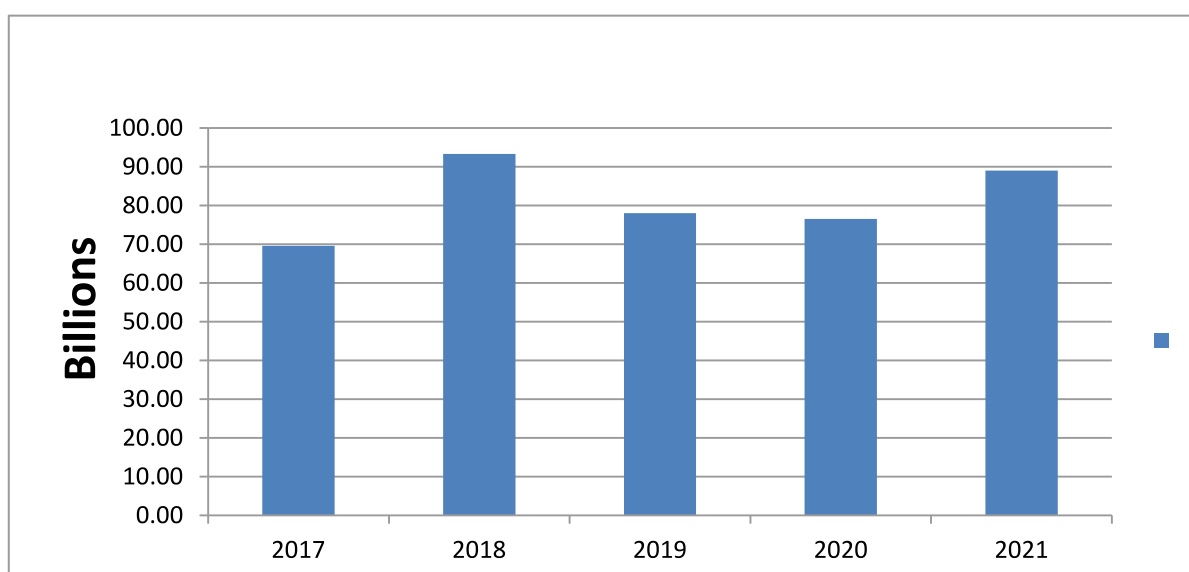
The Total Actual Recurrent Revenue stood at **N89,018,048,514.45** representing **95.91%** of the Total Budgeted Recurrent Revenue of **N92,797,091,114.95** for the year ended 31<sup>st</sup> December, 2021.

**RECURRENT EXPENDITURE:**

The Total Actual Recurrent Expenditure stood at **N87,318,310,692.41** representing **93.86%** of the Total Budgeted Recurrent Expenditure of **N92,994,971,654.31** for the year ended 31<sup>st</sup> December, 2021.

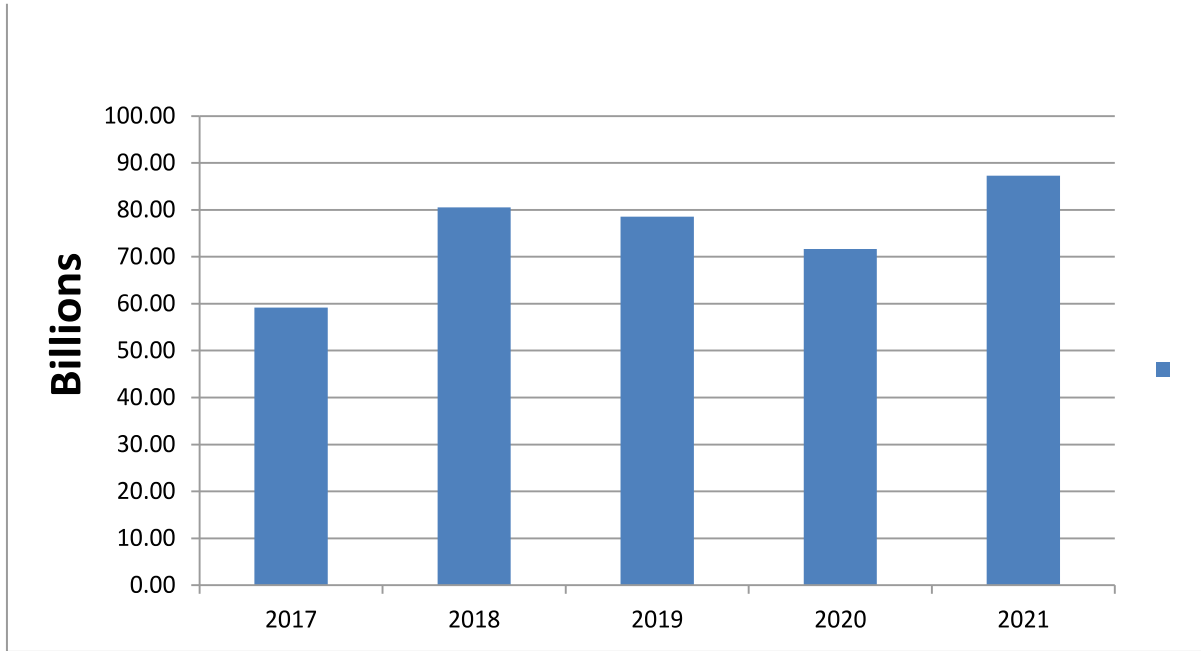
**1.6 COMPARISON OF FIVE YEARS RECURRENT REVENUE**

2017	2018	2019	2020	2021
69,590,189,495.29	93,266,658,968.33	77,963,485,080.86	76,483,917,820.98	89,018,048,514.45



**1.7 COMPARISON OF FIVE YEARS RECURRENT EXPENDITURE**

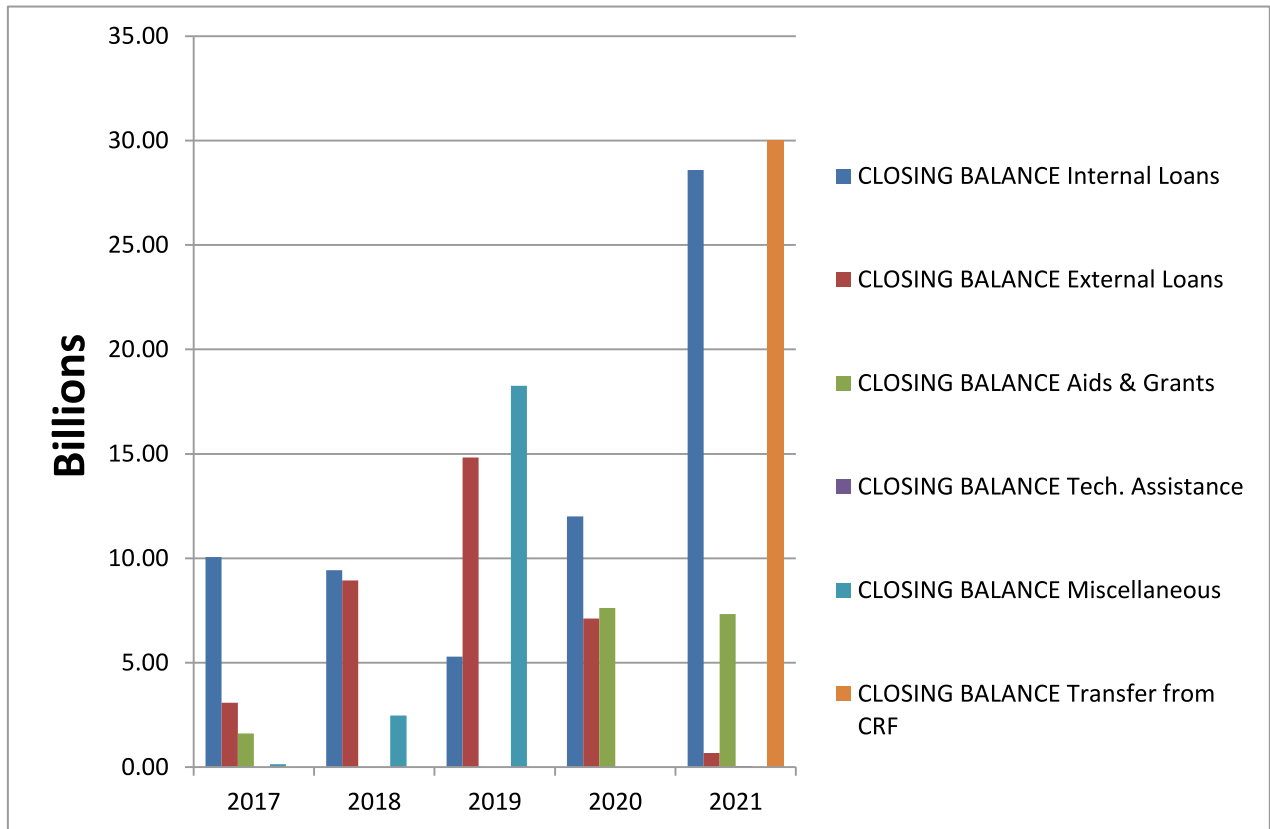
2017	2018	2019	2020	2021
59,193,296,147.83	80,553,482,123.83	78,544,523,671.97	71,666,624,926.15	87,318,310,692.41



**1.8 ANALYSIS OF ACTUAL CAPITAL RECEIPTS FOR FIVE YEARS**

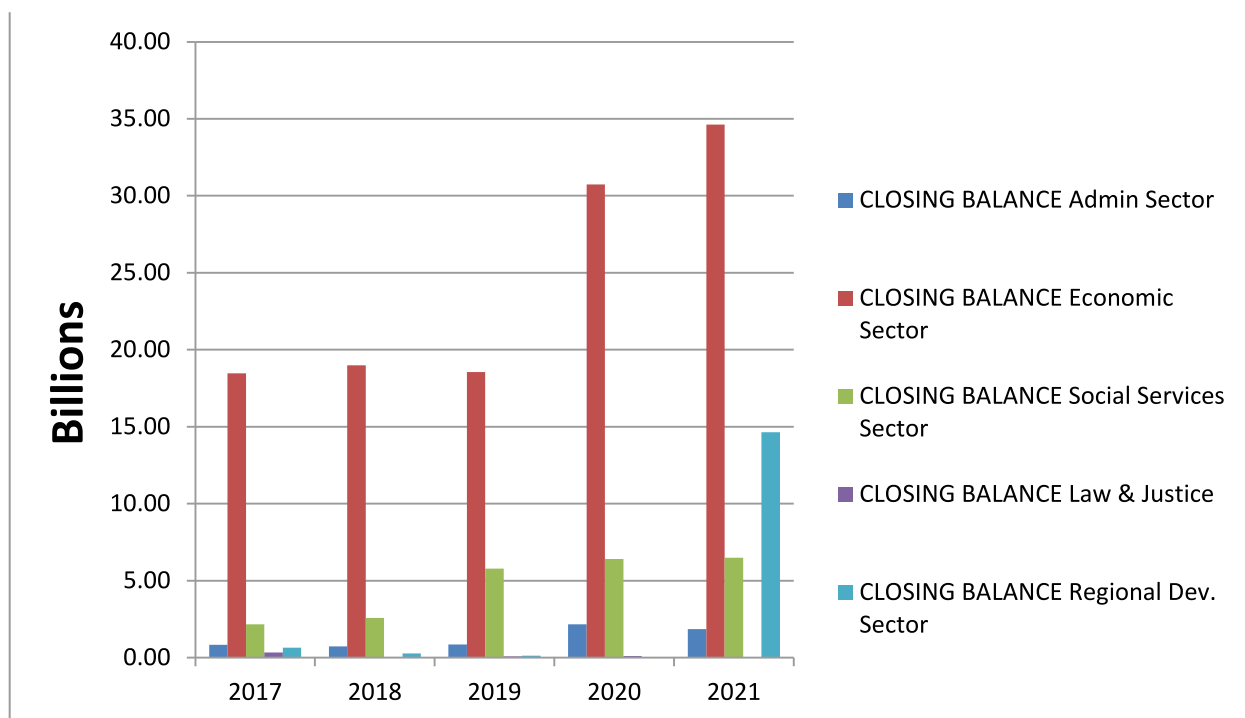
DESCRIPTION	2017	2018	2019	2020	2021
Internal Loans	10,064,129,764.08	9,423,408,192.10	5,291,898,576.38	12,000,000,000.00	38,590,176,997.95
External Loans	3,080,865,567.34	8,937,300,710.99	14,828,052,821.93	7,111,323,585.13	676,733,637.00
Aids & Grants	1,605,250,000.00	-	-	7,626,000,000.00	7,327,682,979.10
Tech. Assistance	-	-	-	-	8,280,246.00
Miscellaneous	143,745,000.83	2,474,379,088.63	18,258,684,523.63	-	-
Transfer from CRF	-	-	-	-	30,000,000,000.00
<b>TOTAL =</b>	<b>14,893,990,332.25</b>	<b>20,835,087,991.72</b>	<b>38,378,635,921.94</b>	<b>26,737,323,585.13</b>	<b>76,602,873,860.05</b>

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**1.9 ANALYSIS OF ACTUAL CAPITAL EXPENDITURE IN SECTORS FOR FIVE YEARS**

SECTOR	2017	2018	2019	2020	2021
Admin Sector	844,931,993.94	741,760,744.87	866,590,257.41	2,162,181,654.89	1,852,528,970.22
Economic Sector	18,476,877,930.23	18,991,492,470.60	18,543,893,060.90	30,737,710,639.61	34,631,544,432.92
Social Services Sector	2,164,201,500.14	2,582,614,749.55	5,791,036,784.77	6,405,077,460.78	6,485,985,757.82
Law & Justice	330,058,325.84	43,403,652.19	83,094,614.93	110,239,722.94	20,860,994.50
Regional Dev. Sector	648,062,118.65	265,536,635.04	126,985,175.00	--	14,645,432,016.62
<b>TOTAL</b>	<b>22,464,131,865.80</b>	<b>22,624,808,252.25</b>	<b>25,411,599,893.01</b>	<b>39,415,209,478.22</b>	<b>57,636,322,172.08</b>



## 2.0 GENERAL OVERVIEW OF THE FINANCES OF 2021 APPROPRIATION

### PREAMBLE

The Financial Activities of Bauchi State are compiled by the Accountant General as contained in his report together with the Financial Statements for the year ended 31<sup>st</sup> December, 2021. These documents therefore, review the financial effort and outcome of the government in its attempt to match the objectives of financial management with the goal of governance.

**Section 18** of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021** enjoins the Accountant General to sign and present to the Auditor General the accounts and financial position on the last day of the financial year, the Consolidated Revenue Fund and other funds. These accounts are to be audited and certified by the **State Auditor General in accordance with Section 125(2&5)** of the Constitution of the Federal Republic of Nigeria 1999 as amended.

## **2.1 CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31/12/2021**

**Section 120** of the **Constitution of the Federal Republic of Nigeria 1999** as amended states that all revenue received by the state government, except those specially provided to be treated otherwise, are to be credited to the Consolidated Revenue Fund.

During the year under review, total revenue received and credited to the Consolidated Revenue Fund amounted to **eighty nine billion, eighteen million, forty eight thousand, five hundred and fourteen naira, fourty five kobo (N89,018,048,514.45)** only has increase of **N12,534,130,693.47** against that of previous year which stood at **N76,483,917,820.98** as breakdown below:-

### **STATUTORY ALLOCATION**

Statutory Allocation for the year under review amounted to **N47,152,761,980.96**, this revealed an increased of **N432,582,030.17** or **0.92%** when compared with that of previous year which stood at **N46,720,179,950.79**.

### **VALUE ADDED TAX (VAT)**

Value Added Tax (VAT) for the year under review amounted to **N23,962,838,565.86**. This revealed an increased of **N7,238,395,509.09** or **43.28%** when compared with that of previous year which stood at **N16,724,057.77**.

### **INTERNALLY GENERATED REVENUE (IGR)**

The Independent or Internally Generated Revenue for the year under review amounted to **N17,902,447,967.63** which revealed an increased of **N4,863,153,155.21** or **37.30%** when compared with the previous year which stood at **N13,039,294,812.42**.

From the above consolidated revenue breakdown, the expenditure breakdowns are as follows:-

**PERSONNEL COST**

The Personnel Cost (Including Salaries on CRF Charges) decreased by **N884,869,524.20** or **2.93%** from **N30,191,779,346.42** in the previous year to **N29,306,919,822.22** in the year under review.

**OVERHEAD COST**

The Overhead Cost increased by **N848,810,384.52** or **3.43%** from **N24,773,420,339.07** in the previous year to **N25,622,230,723.59** in the year under review.

**SUBVENTION TO PARASTATALS**

Subvention to Parastatals increased by **N932,733,723.53** or **40.76%** from **N2,288,377,544.43** in the previous year to **N3,221,111,267.96** in the year under review.

**CONSOLIDATED REVENUE FUND CHARGES**

Consolidated Revenue Fund Charges decreased by **N138,269,413.02** or **2.16%** from **N6,387,830,500.23** in the previous year to **N6,249,561,087.21** in the year under review.

**PUBLIC DEBT CHARGES**

Public Debt Charges increased by **N14,852,335,736.62** or **185.07%** from **N8,025,217,196.48** in the previous year to **N22,877,552,933.10** in the year under review.

**STATE GOVERNMENT CONTRIBUTION TO PENSION**

The sum of **N40,934,858.33** was Bauchi State Government contribution to Pension for the year under review which has zero contribution in previous year as revealed by the Accountant General Financial Statements. All the above consolidated revenue fund breakdown are analyzed as table below:-

**CONSOLIDATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

DETAILS	NOTES	2021	2020
Opening Balance 1/1/2021		37,022,851,674.71	32,205,558,780.36
<b><u>Add Receipts:</u></b>			
Statutory Allocation	1	47,152,761,980.96	46,720,179,950.79
Share of VAT	1	23,962,838,565.86	16,724,443,057.77
Other Recurrent Rev. IGR	2	17,902,447,967.63	13,039,294,812.42
Transfer from CDF		NIL	NIL
<b>Sub-Total</b>	<b>=</b>	<b>89,018,048,614.46</b>	<b>76,483,917,820.98</b>
<b>Total Revenue</b>	<b>=</b>	<b><u>126,040,900,189.16</u></b>	<b><u>108,689,476,601.34</u></b>
<b><u>Less Expenditure:</u></b>			
Personnel Cost (Including CRF Charge)	4	29,306,919,822.22	30,191,779,346.42
State Gov't Contribution to Pension	5	40,934,858.33	
Overhead Cost	6	25,622,230,723.59	24,773,420,339.07
CRF Charges/ Pension & Gratuity	7	6,249,561,087.21	6,387,830,500.23
Subvention to Parastatals	8	3,221,111,267.96	2,288,377,544.43
Public Debt Charges	19, 20 & 24	22,877,562,933.10	8,025,217,196.48
Other Transfers		NIL	NIL
<b>Total Expenditure</b>	<b>=</b>	<b><u>87,318,310,692.41</u></b>	<b><u>71,666,624,926.63</u></b>
Operating Balance:		<b><u>38,722,589,496.75</u></b>	<b><u>37,022,851,674.71</u></b>
<b><u>Appropriation/Transfers to CDF</u></b>		30,000,000,000.00	NIL
<b>Closing Balance as at 31/12/2021:</b>		<b><u>8,722,589,496.75</u></b>	<b><u>37,022,851,674.71</u></b>

**2.2 CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

The provision of **Finance (Control and Management) Act of 1958** as amended, states that all funds received for capital projects are to be credited to the Capital Development Fund Account. During the year under review, total capital receipts amounted to **N76,602,873,860.05** as tabulated below:-



BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

DETAILS	NOTES	2021	2020
Capital Fund Opening Balance 1/1/2021	-	5,503,113,712.99	18,180,999,606.08
Transfer from CRF	-	30,000,000,000.00	
<b>Add Revenue:</b>			
Aids and Grants	10	7,327,682,979.10	7,626,000,000.00
Domestic Loans (Financial. Inst.)	24	38,590,176,997.95	12,000,000,000.00
External Loans (Financial. Inst.)	19	676,733,637.00	7,111,323,585.13
Other Capital Receipts	3B	8,280,246.00	<u>18,258,684,523.63</u>
<b>Sub-Total</b>	=	<b><u>76,602,873,860.05</u></b>	<b><u>26,737,323,585.13</u></b>
<b>Total Revenue Available</b>	=	<b>82,105,987,573.04</b>	<b>44,918,323,191.21</b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	1,852,528,970.22	2,162,181,654.89
Economic Sector	11	34,631,514,432.92	30,737,710,639.99
Law and Justice Sector	11	20,860,994.50	110,299,722.94
Regional Development Sector	11	14,645,432,016.62	
Social Services Sector	11	<u>6,485,985,757.82</u>	<u>6,405,077,460.78</u>
<b>Total Capital Expenditure</b>		<b>57,636,322,172.08</b>	<b>39,415,209,478.22</b>
<b>Closing Balance as at 31/12/2021:</b>		<b><u>24,469,665,400.96</u></b>	<b><u>5,503,113,712.99</u></b>

Capital receipts increased by **N49,865,550,274.92** or **186.50%** from **N26,737,323,585.13** in the previous year to **N76,602,873,860.05** in the year under review, similarly, Capital Expenditure increased from **N39,415,209,478.22** in the previous year to **N57,636,322,172.08** resulting into an increase in Capital Expenditure of **N18,221,112,693.86** or **46.23%** against that of previous year Actual Expenditure. I urged government to maintain the tempo.

**3.0 GENERAL OBSERVATIONS**

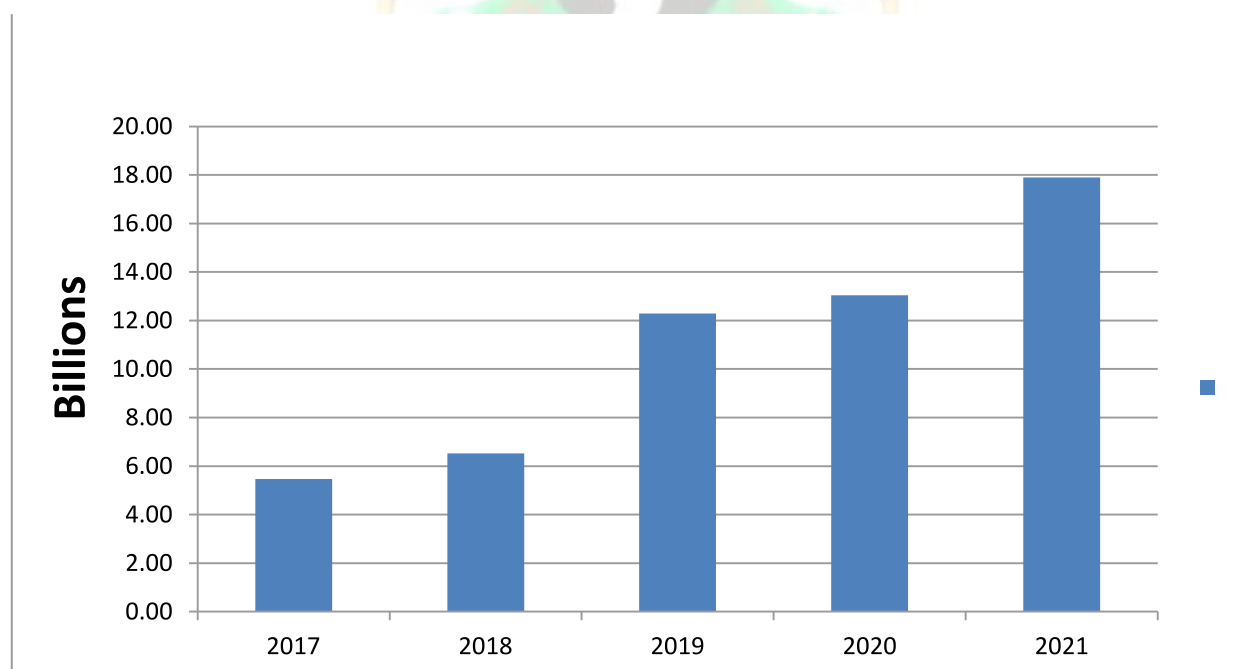
**3.1 STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS FROM INTERNALLY GENERATED REVENUE (IGR):**

It is unfortunate that the government has not remitted **10%** of the **Internally Generated Revenue (IGR)** to the **20 Local Governments** in the state, as revealed by Accountant General's accounts and records. The 10% of the Internally Generated Revenue is to be paid to the 20 Local Governments as prescribed by **Section 162(5)** of the **1999 Constitution** of the **Federal Republic of Nigeria**. This instruction was adhered to in **2013, 2014 and 2015**. Unfortunately, the government failed in **2016, 2017, 2018, 2019, 2020 and 2021**. The amount that would have been remitted to the 20 Local Governments in 2021 amounted to **N1,790,244,796.76**.

There was an increase in IGR in the year under review of **N4,872,153,155.21** or **27.21%** Vis-à-vis **2020**.

**3.2 FIVE YEARS COMPARISON OF INTERNALLY GENERATED REVENUE**

2017	2018	2019	2020	2021
5,472,148,744.03	6,525,458,165.24	12,293,318,938.86	13,039,294,812.42	17,902,447,967.63



### **3.3 GENERAL BOOK-KEEPING:**

This aspect leaves much to be desired. Though there was improvement in record keeping when compare to the previous years, there is still need to improve more especially on the preparation of Bank Reconciliations. This is very important to the Accountant as food is to the body. I call on all Accounting Officer to ensure that Bank Reconciliation Statements are prepared on monthly basis which serves as lamp to their paths. The effect of such cannot be over emphasized, however, some MDAs no longer maintained Departmental Vote Books which are important records, I advice MDAs to ensure maintenance of all Accounting Records to give the government confidence of probity and accountability in line with **Chapter 6(0608)** and **Chapter 19(1910)** of **Bauchi State Financial Regulations 2001**.

### **3.4 FIXED ASSETS REGISTER (FAR)**

I still want to re-emphasize on non maintenance of Fixed Asset Register (FAR) by most of the MDAs. The importance of this record cannot be over emphasized. To this regard therefore, I recommend that a Consultant be commissioned to open and update this important records in all the MDAs. The Consultant should also be caused to train staff on how this vital record can be maintained, so as to safeguard all government assets.

### **3.5 TRAINING AND RETRAINING**

We have observed nonchalant attitude by MDAs on the area of Short Term Training to close the knowledge gap. There are so many challenges

occasioned by the emerging issues that necessitate the need for rising up to meet up with global best practice such as Computer based knowledge, IPSAS, Forensic, Environmental and some emerging issues. The need for adequate Human Capacity Building reforms on Public Financial Management and other requirements by Nigerian Governors' Forum (NGF) and SFTAS. There should be a capacity building for Staff that are saddled with these responsibilities to meet with the current reality and automation of all financial transactions and procedures from Budgeting to Accounting process as well as the Auditing.

This will in no small measure greatly help in facilitation of work and more improvement on the quality of reports emanating from these key MDAs.

### **3.6 INTERNAL CONTROL**

The importance of sound Internal Control in any organization cannot be over emphasized. It has been observed that in most MDAs there is lack of sound internal control system. Some basic officers are not posted to assist in the maintenance of internal control with a view to safeguarding the assets of the organization. Lack of Internal Control can result to fraudulent consequences.

### **3.7 FREE FLOW OF INFORMATION TO THE STAKEHOLDERS**

It has been noted that there is no free flow of basic information to the key stakeholders. For instance Contract Documents, Government Employment and Promotion Documents are not regularly sent to this Office for follow-

up; as a result this information gap reduces the level of monitoring expected of this Office.

### **3.8 MONTHLY CASH FLOW STATEMENTS**

It is well appreciated that the present administration is one of probity and accountability. This can only succeed if the organs of governance can respect the instrumentality of the system. It is in this premise that I still want to call on the Accountant General to, as a matter of responsibility, send the Monthly Cash Flow of the government to my Office to ease verification processes before year end. Moreover, I have insisted that Monthly Report of the Internal Auditors should be copied to my Office to enable me reply on the information supplied by the Accountant General. For the avoidance of doubt Auditor General was restricted access to information as contained in **Section 125(2)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended and **Section 27(5) 3** of **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**.

### **3.9 INVESTMENT**

The sum of **N11,540,860,235.13** stood in the Books of the Accountant-General in-respect of Investment in quoted and unquoted Companies in the year under review.

This shows a decreased of **N148,040,152.45** against that of previous year 2020 which stood at **N11,688,900,387.58**. See **Note 15A-B**.

### **3.10 IMPREST**

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to **N270,718,820.86** as at 31<sup>st</sup> December, 2021 resulting to an increased of **N15,692,500.00** against that of previous year which stood at **N255,026,320.86**.

It is really very unfortunate that Imprest granted could reach this magnitude without any effort being made to effect retirement. Necessary effort should be made to effect retirement of this imprest. **See Note 16.**

### **3.11 OUTSTANDING ADVANCES**

The total amount of Outstanding Advances granted as contained in the Accountant General Books of Accounts amounted to **N760,140,826.86** as at **31<sup>st</sup> December, 2021** resulting to an increased of **N9,059,001.67** against that of previous year which stood at **N751,081,827.01**.

Hence effort should be made to retired these advances against the Officers concerned. **See Note 17.**

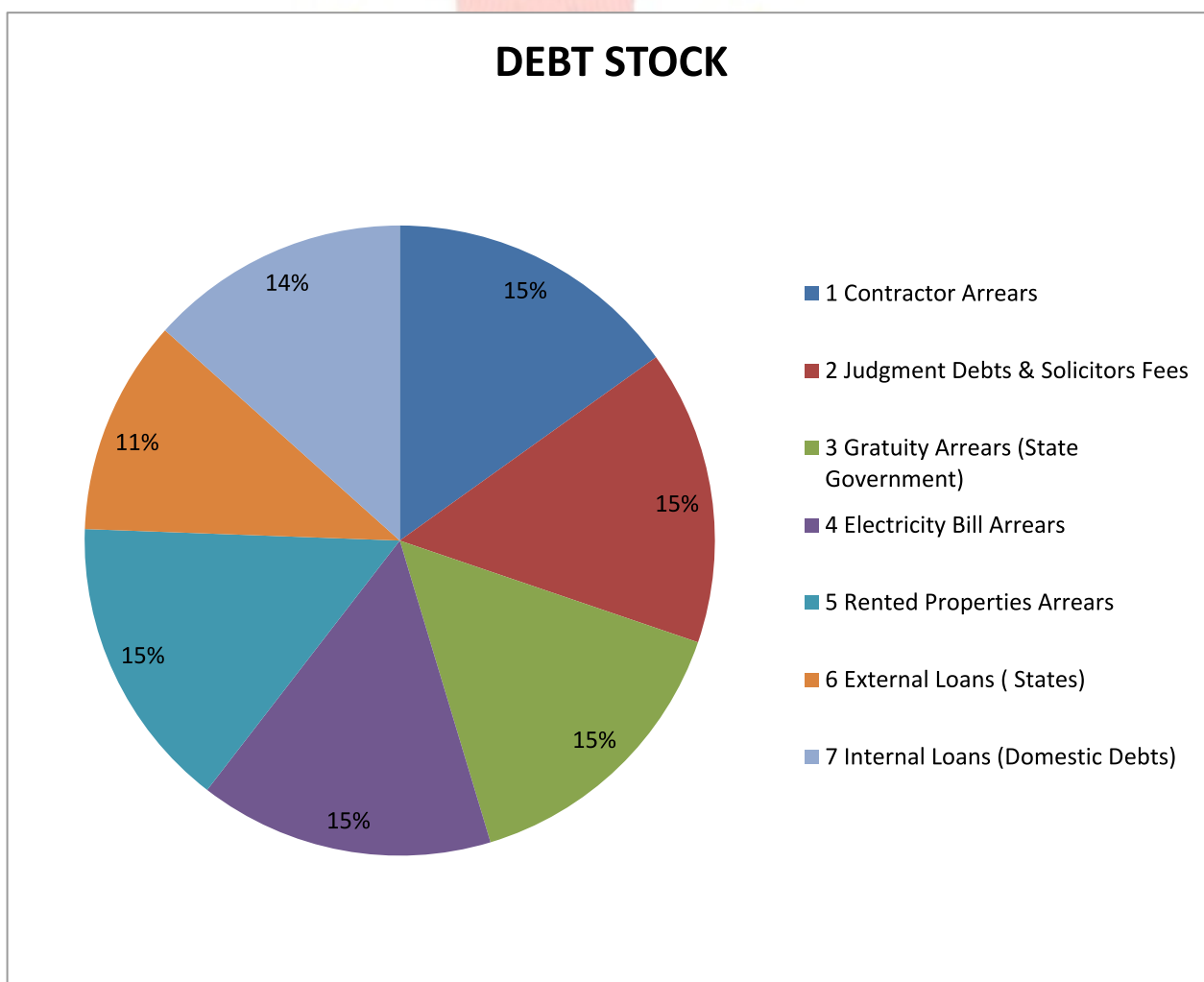
### **3.12 TOTAL DEBT STOCK 2021**

The Total Debt Stock in-respect of Bauchi State Government as at **31<sup>st</sup> December, 2021** is as analyzed below: -

**TOTAL DEBT STOCK AS AT 31<sup>ST</sup> DECEMBER, 2021**

S/N.	DESCRIPTION	NOTES	AMOUNT	%
1	Contractor Arrears	26	6,000,119,157.49	15%
2	Judgment Debts & Solicitors Fees	26	215,019,050.40	15%
3	Gratuity Arrears (State Government)	26	15,921,981,329.41	15%
4	Electricity Bill Arrears	26	1,663,788,819.66	15%
5	Rented Properties Arrears	26	304,043,365.09	15%
6	External Loans ( States)	19	55,528,668,906.50	11%
7	Internal Loans (Domestic Debts)	23	74,007,553,364.12	14%
	<b>GRAND TOTAL</b>		<b>153,641,173,992.67</b>	<b>100%</b>

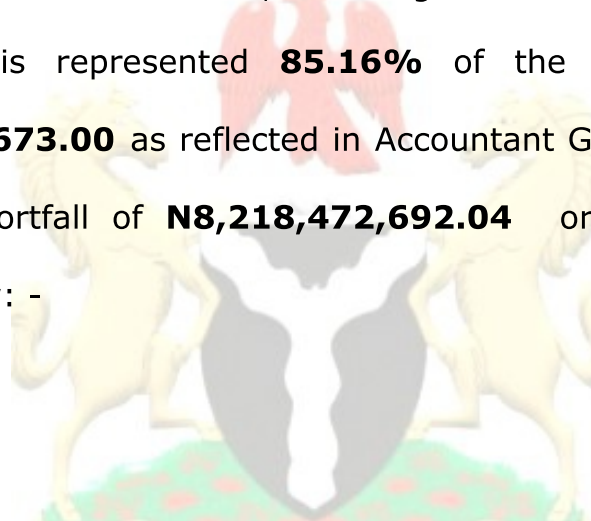
**NOTE:** Exchange Rate is of **Naira to Dollar N412.99.**



**NB:** Gratuity Arrears is **N15,921,981,329.41** as at 31<sup>st</sup> December, 2021 as per Debt Management Agency's submission. Likewise, Outstanding Contractors Liabilities, Judgment Debt/Solicitors Fees, Electricity Bills, Arrears, Rented Property Arrears, Internal Loans (Domestic) and External Loans stands as Consolidated Debts Profile as at 31<sup>st</sup> December, 2021 as tabulated above.

### **3.13 STATUTORY ALLOCATION/RECEIPTS**

A total of **N47,152,761,980.96** was receipted as revenue from the Federation Account Allocations, Exchange Gains and Excess Crude Oil Allocations. This represented **85.16%** of the projected amount of **N55,371,234,673.00** as reflected in Accountant General's Annual Report revealing a shortfall of **N8,218,472,692.04** or **14.84%**. Details as tabulated below: -

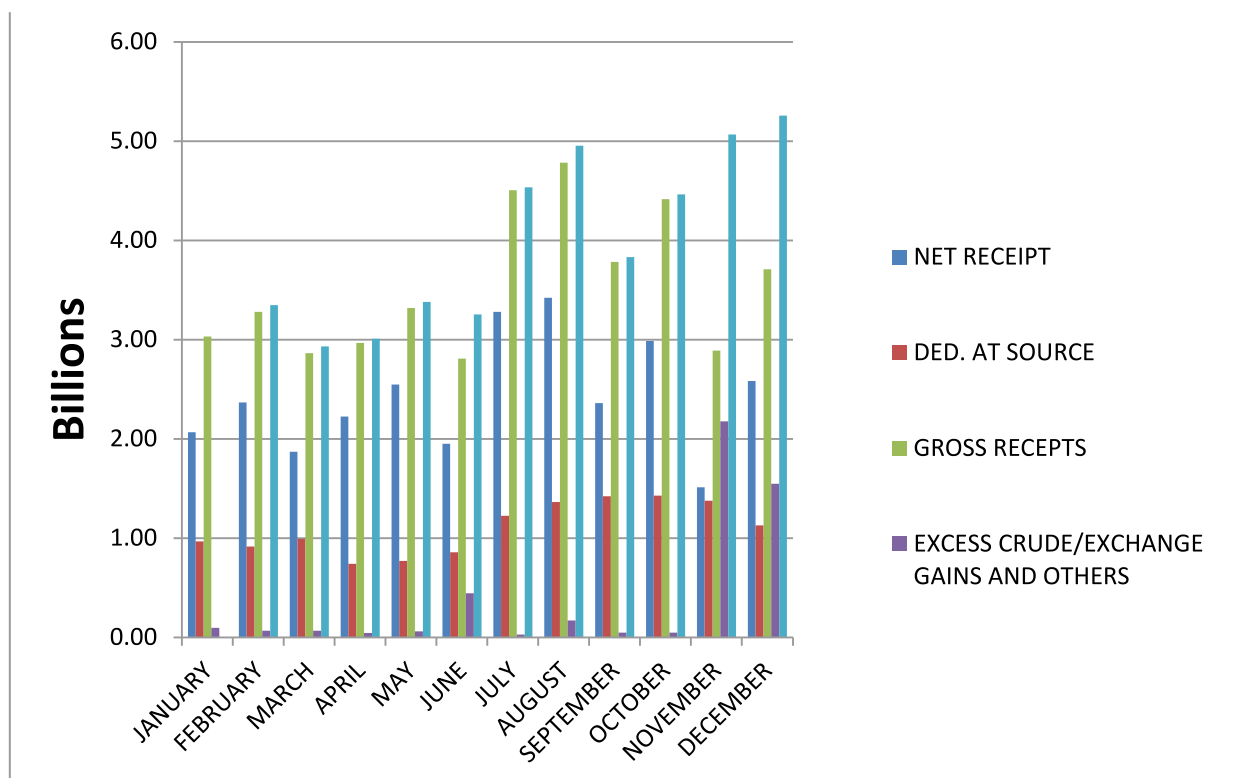




**STATUTORY ALLOCATION 2021**

1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)				
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	A	B	C	D	E
	NET RECEIPT	DED. AT SOURCE	GROSS RECEIPTS	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	C+D=E
JANUARY	2,065,880,967.81	965,239,339.61	3,031,120,307.42	97,251,144.10	3,128,371,451.52
FEBRUARY	2,365,503,948.11	915,139,315.25	3,280,643,263.36	66,245,529.97	3,346,888,793.33
MARCH	1,871,240,987.64	992,300,615.95	2,863,541,603.59	67,755,112.65	2,931,296,716.24
APRIL	2,225,165,262.60	740,575,471.51	2,965,740,734.11	43,294,178.59	3,009,034,912.70
MAY	2,547,866,850.95	771,640,661.59	3,319,507,512.54	59,474,405.77	3,378,981,918.31
JUNE	1,950,310,986.89	858,251,195.23	2,808,562,182.12	444,334,755.68	3,252,896,937.80
JULY	3,279,487,564.57	1,226,324,493.95	4,505,812,058.52	28,674,234.17	4,534,486,292.69
AUGUST	3,420,021,543.99	1,363,871,138.36	4,783,892,682.35	169,359,431.71	4,953,252,114.06
SEPTEMBER	2,360,351,195.64	1,422,493,673.53	3,782,844,869.17	47,525,414.44	3,830,370,283.61
OCTOBER	2,987,521,185.66	1,428,457,452.72	4,415,978,638.38	46,569,933.29	4,462,548,571.67
NOVEMBER	1,511,845,334.43	1,376,867,749.73	2,888,713,084.16	2,177,954,480.95	5,066,667,565.11
DECEMBER	2,583,067,577.11	1,126,616,684.29	3,709,684,261.40	1,548,282,162.52	5,257,966,423.92
<b>TOTAL</b>	<b>29,168,263,405.40</b>	<b>13,187,777,791.72</b>	<b>42,356,041,197.12</b>	<b>4,796,720,783.84</b>	<b>47,152,761,980.96</b>

## BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT



### **SOME MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) WITH EXCESS EXPENDITURE (SUBVENTION TO PARASTATALS)**

S/N	MDA	ACTUAL 2021	BUDGET 2021	VARIANCES
1	B.O.I.R.	1,124,750,089.00	547,464,180.36	(577,285,908.64)
2	C.P.W.B.	113,909,681.25	25,626,484.73	(88,283,196.52)
3	Office of the Chief of Staff	231,903,062.18	54,000,000.00	(177,903,062.18)
4	S.E.M.A.	185,146,033.16	900,000.00	(184,246,033.16)
5	S.S.M.B.	299,883,339.77	40,000.00	(299,843,339.77)
6	H.M.B.	146,327,651.19	53,893,000.00	(92,434,651.19)
7	Specialist Hospital	155,630,641.33	61,100,000.00	(94,530,641.33)
8	BACYWARD	119,653,591.15	27,972,838.00	(91,680,753.15)
9	Wikki Tourist Football Club	<u>144,522,002.24</u>	<u>63,968,890.00</u>	<u>(80,553,112.24)</u>
<b>SUB-TOTAL =</b>		<b>2,521,726,091.27</b>	<b>834,965,393.09</b>	<b>(1,686,760,698.18)</b>
10	Repayment of Internal Loan (DMA)	18,431,348,604.57	15,121,652,838.72	(3,309,695,765.85)
<b>TOTAL =</b>		<b>20,953,074,695.84</b>	<b>15,956,618,231.81</b>	<b>(4,996,456,464.03)</b>

**SECRET**

BAUCHI STATE AUDITOR-GENERAL'S REPORT



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

GSM: 08020320752, 07055946125

20<sup>th</sup> May, 2022

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_

## **DISCLOSURE:**

I have examined the aforesaid Ministries, Departments and Agencies (MDAs) Excess Expenditure, and I discovered that the expenditure was fairly made. For instance, that of Board of Internal Revenue was Cost of Revenue Collection, Printing of Security Documents, DMA was for Repayment of Loans collected while Others, were for Social Services like Hospitals Services, Schools Services and Wash which were made in the best interest of the service and good governance.

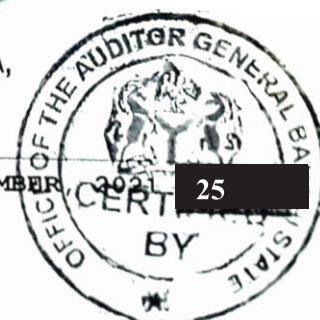
Accordingly, the line MDAs have obtained Approvals for the excess expenditure incurred and are fairly kept in accordance with the required financial standard.

Therefore, the Financial Statements represent the true and fair view of the state affairs, in the period under review.



  
ALH. ABDU USMAN ALIYU B.SC, MBA, FCNA,  
AUDITOR GENERAL,  
BAUCHI STATE.

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

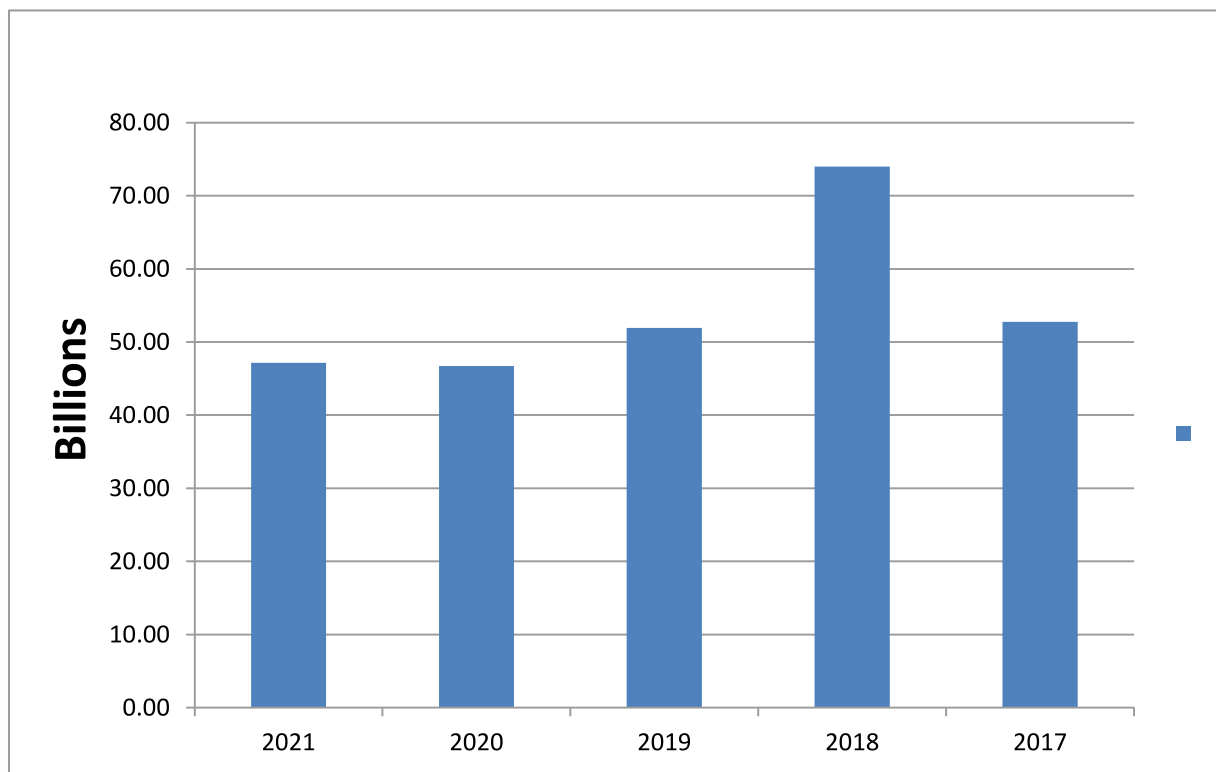


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**3.14 COMPARISON OF FIVE YEARS STATUTORY ALLOCATION**

2021	2020	2019	2018	2017
47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58

**GRAPHICAL COMPARISON**



**3.15 VALUE ADDED TAX (VAT)**

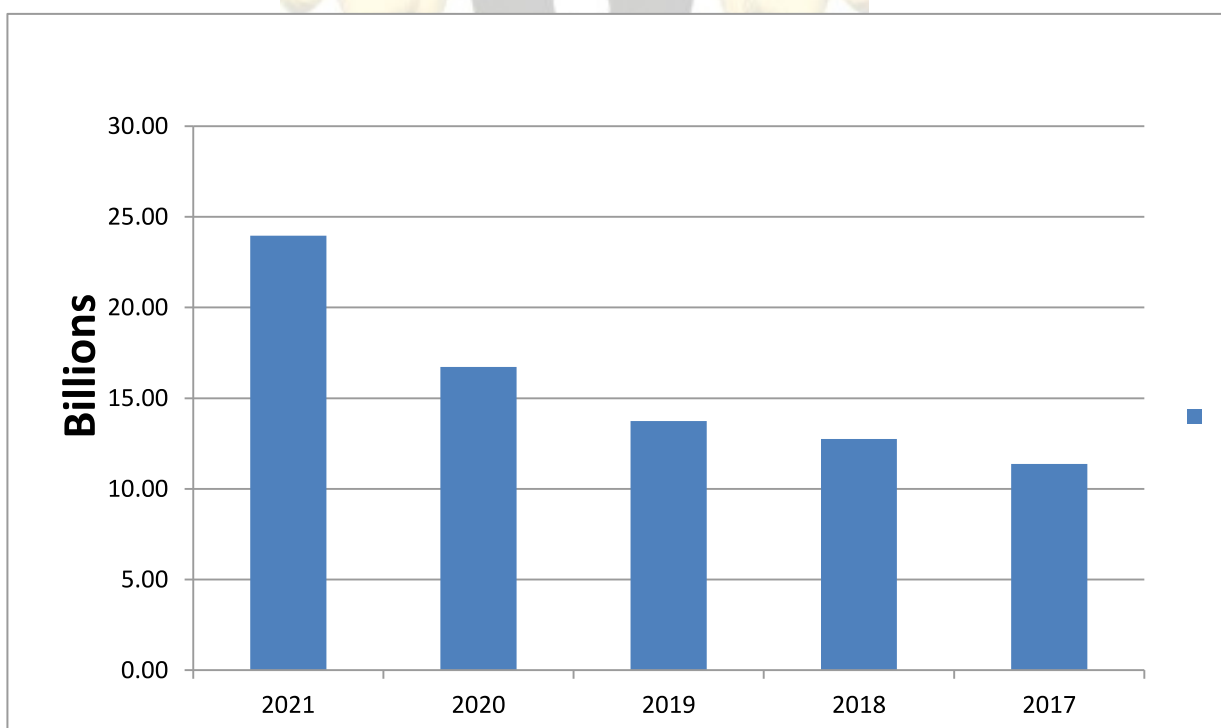
The sum of **N23,962,838,565.86** was realized from Federation Account being share of state allocation from the proceeds of Value Added Tax (VAT). The amount represented **139.30%** of the projected amount of **N16,340,267,580.95** resulting to a surplus of **39.30%** which translated to **N6,422,570,984.91** as detailed below:-

**VALUE ADDED TAX 2021**

<b>MONTH</b>	<b>2020 VALUE ADDED TAX (VAT)</b>	<b>2021 APPROVED BUDGET</b>	<b>2021 VALUE ADDED TAX (VAT)</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>
January	1,294,342,704.72		1,970,337,117.61
February	1,175,496,778.08		1,801,890,700.97
March	1,134,712,016.21		1,781,522,466.54
April	1,366,803,499.84		2,080,854,653.27
May	1,063,991,114.99		2,057,890,587.29
June	1,184,012,231.47		2,153,109,609.16
July	1,468,491,964.99		1,833,981,021.57
August	1,509,165,400.98		1,989,687.337.39
September	1,696,593,298.49		2,083,234,678.96
October	1,618,912,887.74		1,928,833,862.05
November	1,418,918,405.59		1,925,378,285.16
December	1,793,002,754.67		2,356,118,245.89
<b>TOTAL =</b>	<b>16,724,443,057.77</b>	<b>16,340,267,580.95</b>	<b>23,962,838,565.86</b>

**3.16 COMPARISON OF FIVE YEARS VALUE ADDED TAX (VAT)**

<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68



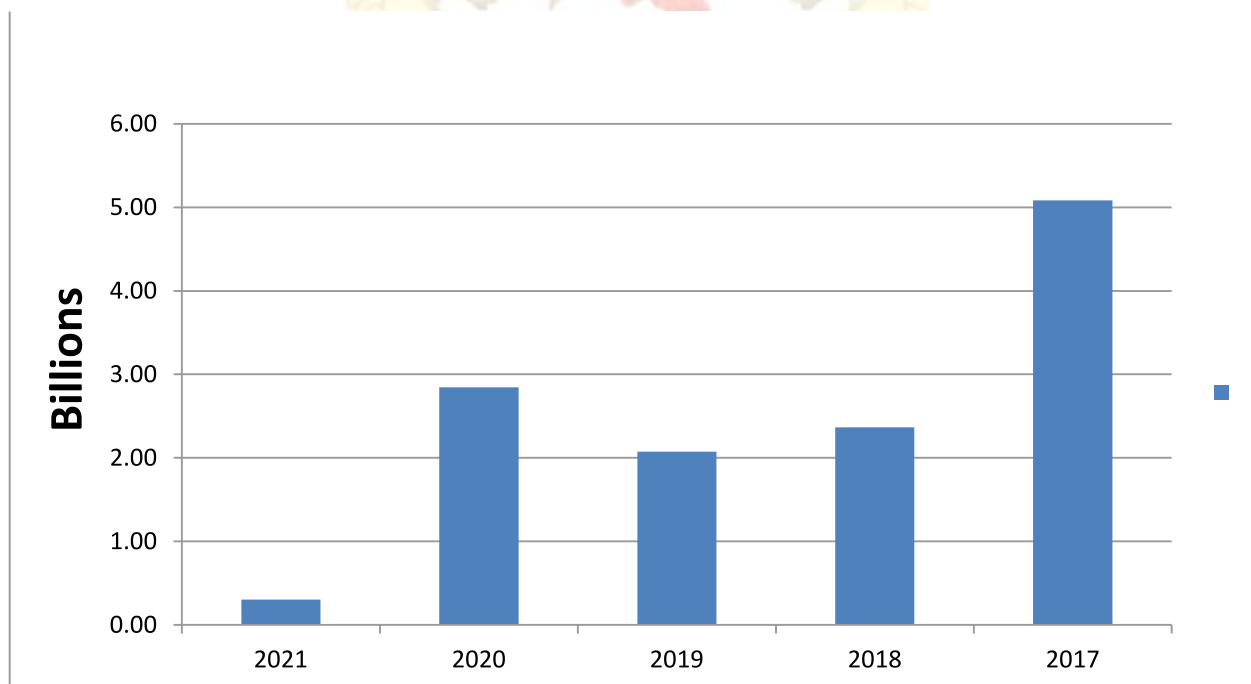
**3.17 EXCESS CRUDE OIL:**

The sum of **N303,099,818.76** was realised from Federation Account being share of state allocation from the proceeds of Excess Crude Oil. Which has zero projection in the Approved Budget Estimate for the year under review.

**3.18 FIVE YEARS COMPARISON OF EXCESS CRUDE OIL ALLOCATION**

2021	2020	2019	2018	2017
303,099,818.76	2,843,830,458.74	2,073,239,909.37	2,366,462,690.58	5,082,644,302.83

This shows a decreased of **N2,540,730,639.98** as against that of previous year which stood at **N2,843,830,458.74**.



**3.19 CONSOLIDATED REVENUE FUND CHARGES**

A total of **N29,628,322,165.93** was expended as a charge from the Consolidated Revenue Fund in-respect of Salaries and Allowances of Public

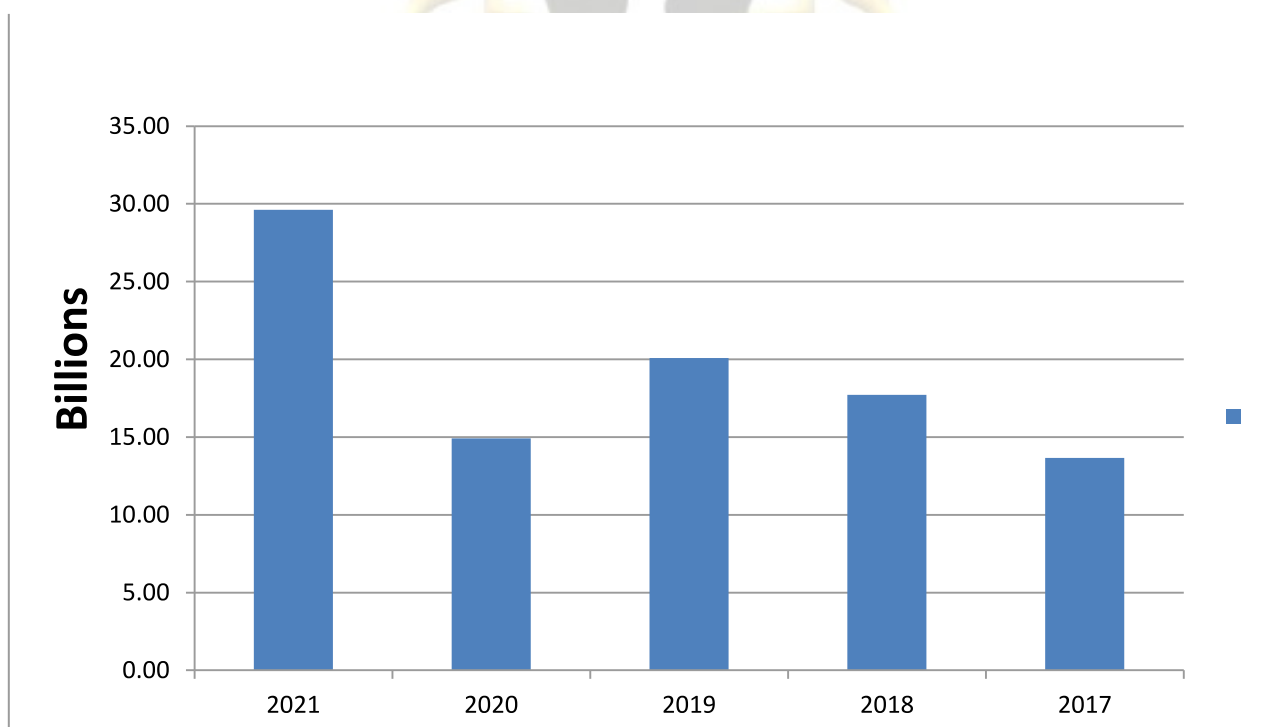
**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

Office Holders, Public Debt Charges, Pension and Gratuity. Which revealed an increased of **N14,703,999,732.94** or **49.63%** when compared with that of previous year which stood at **N14,924,322,432.99**. Details as tabulated below:-

DETAILS	NOTES	AMOUNT (N)
Public Officers Salaries	4J	501,208,145.62
Public Debt Charges	19, 20 & 24	22,877,552,833.10
Pension and Gratuity	7	6,249,561,087.21
<b>TOTAL =</b>		<b>29,628,322,165.93</b>

**3.20 FIVE YEARS COMPARISON FIGURES FOR CONSOLIDATED REVENUE FUND CHARGES**

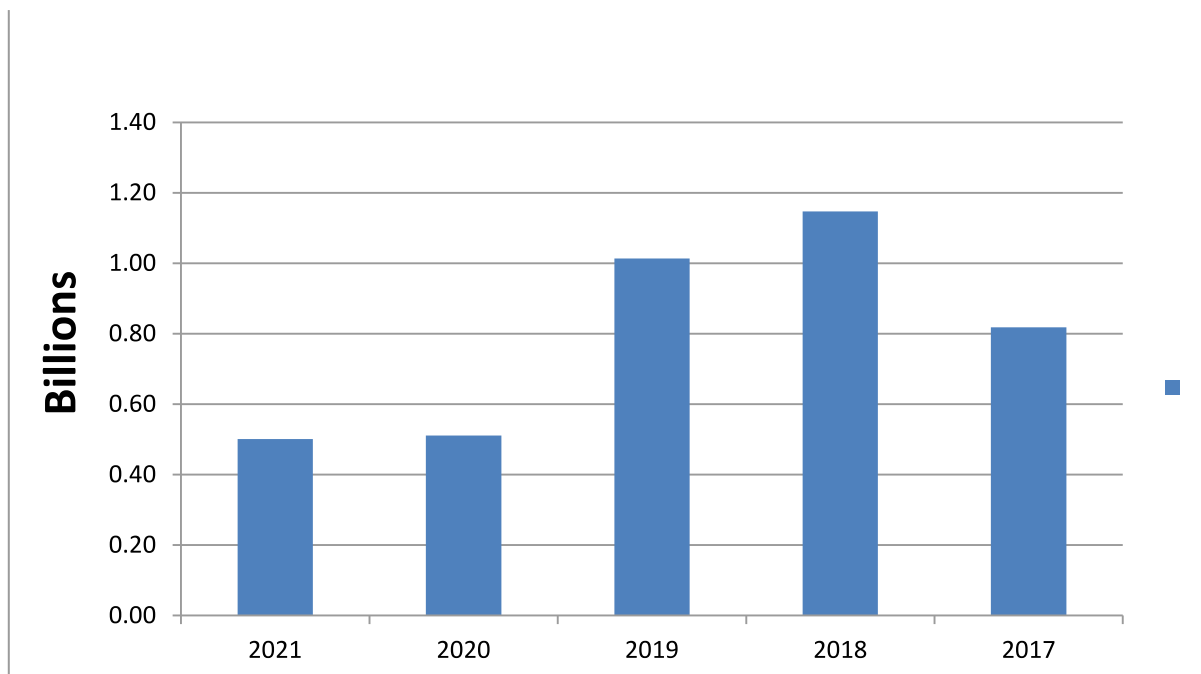
2021	2020	2019	2018	2017
29,628,322,165.93	14,924,322,432.99	20,085,595,727.10	17,721,995,230.85	13,661,721,994.91



**3.21 FIVE YEARS COMPARISON OF PUBLIC OFFICE HOLDERS SALARIES**

2021	2020	2019	2018	2017
501,208,145.62	511,274,736.28	1,013,780,411.38	1,147,445,860.03	818,106,985.37

There was a decreased of **N10,066,590.66** in the year under review when compared with that of previous year which stood at **N511,274,730.28**.

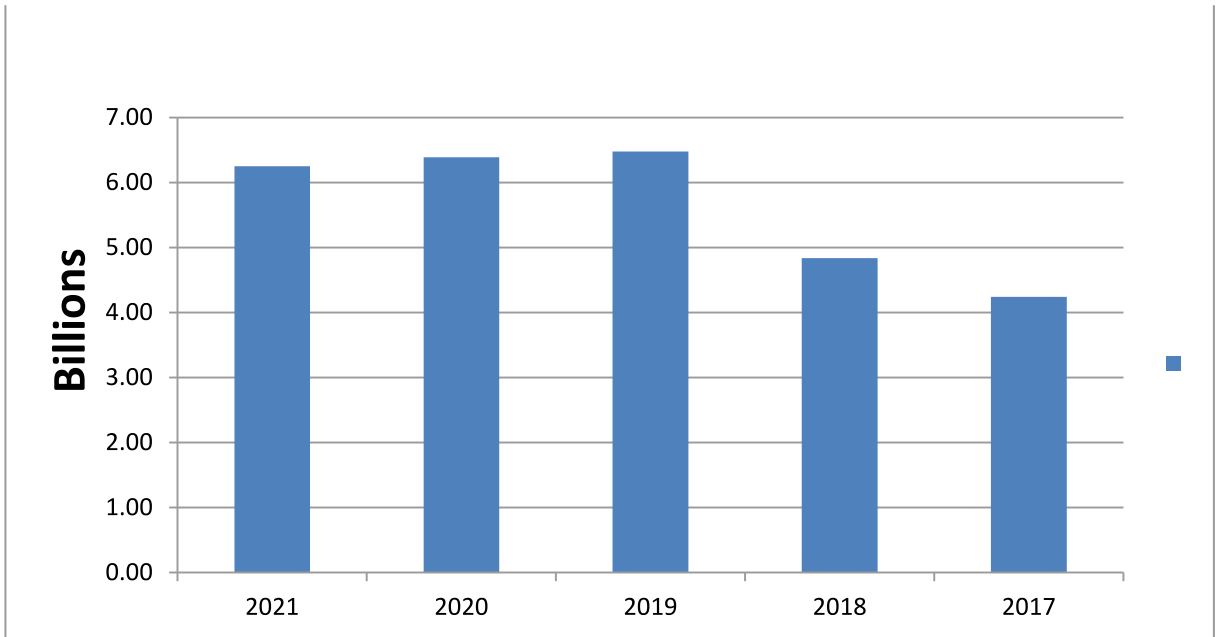


**3.22 FIVE YEARS ANALYSIS OF PENSION AND GRATUITY PAID DURING THE YEAR**

2021	2020	2019	2018	2017
6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,764.96

There was decreased of **N138,269,513.02** in the year under review when compared with that of previous year which stood at **N6,387,830,600.23**.

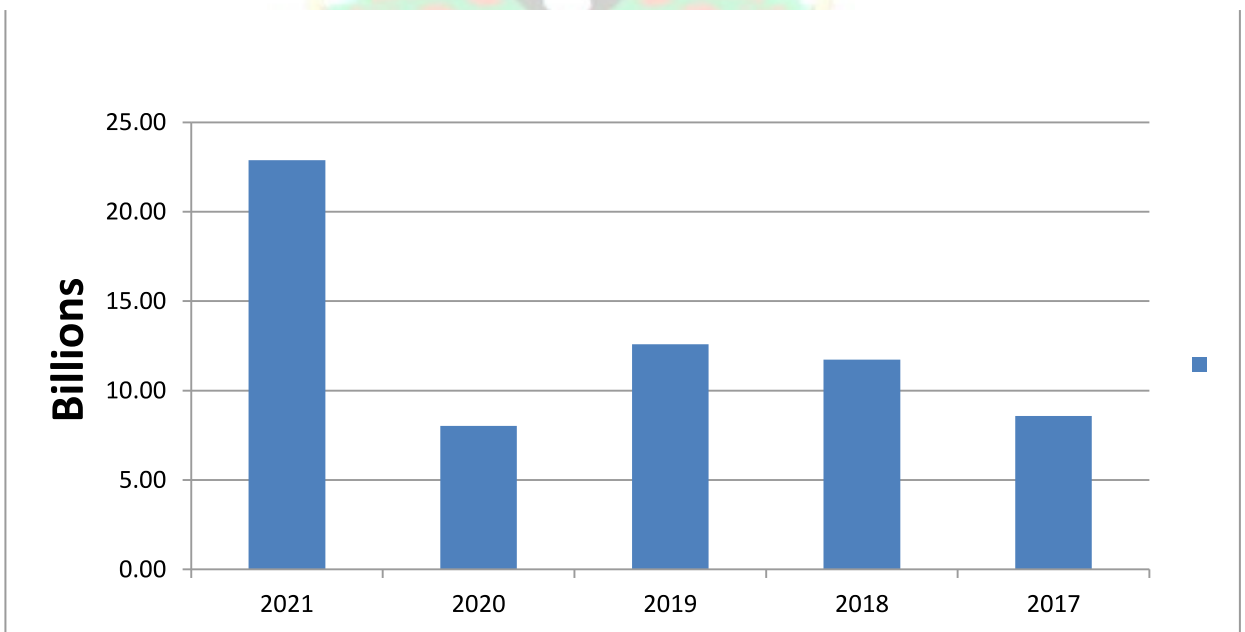




**3.23 FIVE YEARS ANALYSIS OF TOTAL PUBLIC DEBT CHARGES**

2021	2020	2019	2018	2017
22,877,552,833.10	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14

There was an increased of **N14,852,235,636.62** in the year under review when compared with that of previous year which stood at **N8,025,217,196.48**.



**3.24 DEDUCTIONS AT SOURCE FROM STATUTORY ALLOCATION AS AT 31<sup>ST</sup> DECEMBER, 2021**

Accountant General's Accounts and Records revealed that a total of **N13,187,777,791.72** stood as deductions at Source from Statutory Allocations for the year under review. See **Note 1B Column A** for details.

**3.25 INCREASE IN INTERNALLY GENERATED REVENUE (IGR) AS AT 31<sup>ST</sup> DECEMBER, 2021**

Analysis of Internally Generated Revenue(IGR) for the year under review as revealed by the Accountant General's Accounts shows a total IGR of **N17,902,447,967.63** as against Budgeted Amount of **N21,085,588,861.00** representing **84.90%** of the budgeted amount, thus, there was an increased in collection of **N4,863,153,155.21** or **37.30%** as against that of the previous year which stood at **N13,039,294,812.42**. I however belief there is still room for improvement. All prospect tax payers should be brought into the tax net as the state is working towards recovery of Payee Arrears from some Federal Agencies operating in the state, hence effort should be made by implementation of the Revenue Treasury Single Accounts (TSA), which compel all Revenue Generating MDAs' to remit such revenue to the Consolidated Revenue Fund Accounts of the State.

**3.26 WEAKNESS IN INTERNAL REVENUE GENERATION**

It is indisputable that loss in oil revenue has become a world phenomenon and especially in Nigeria which is the mainstay of the economy. The need for developing other sources of revenue generation to help sustain the

economy has therefore become necessary. There was a gradual increase in local revenue generation over the years in response to my numerous observations concerning its decline. However, there was a fall in some IGR Codes in the year under review amounted to **N 3,739,659,751.25**. And surplus of **N1,466,654,372.68** in the year under review. I therefore call on Accounting Officers to exert more effort in revenue generation to compliment Federal Allocations meant for developmental purposes. Details of Shortfall and Surplus are shown on table below:-

**SHORTFALL IN SOME INTERNALLY GENERATED REVENUE CODES**

DETAILS	ACTUAL 2021	APPROVED BUDGET 2021	VARIANCES
REPAYMENT GENERAL	472,716,154.30	1,601,485,691.00	1,128,769,536.70
LICENCES	75,959,725.00	208,230,500.00	132,270,775.00
FEES	681,498,281.78	1,872,047,886.00	1,190,549,604.22
FINES	39,041,748.21	90,450,001.00	51,408,252.79
EARNINGS	15,211,018.00	596,250,295.00	581,039,277.00
SALES/RENT ON GOVERNMENT BUILDINGS	3,969,541.80	37,230,000.00	33,260,458.20
INTEREST EARNED	252,764,845.82	1,784,358,209.00	1,531,593,363.18
RE-IMBURSEMENT	46,000.00	950,000.00	904,000.00
<b>TOTAL =</b>	<b>15,410,857,139.75</b>	<b>19,150,516,891.00</b>	<b>3,739,659,751.25</b>

**SURPLUS IN SOME INTERNALLY GENERATED REVENUE CODES**

DETAILS	ACTUAL 2021	APPROVED BUDGET 2021	VARIANCES
SALES	384,586,893.60	330,381,280.00	54,205,613.60
SALES/RENT ON LANDS & OTHERS	28,404,914.68	3,200,000.00	25,204,914.68
DIRECT TAXES	15,942,365,979.14	14,561,000,000.00	1,381,365,979.10
INVESTMENT INCOME	5,882,865.30	5,000.00	5,877,865.30
<b>TOTAL =</b>	<b>16,361,240,652.72</b>	<b>14,894,586,280.00</b>	<b>1,466,654,372.68</b>

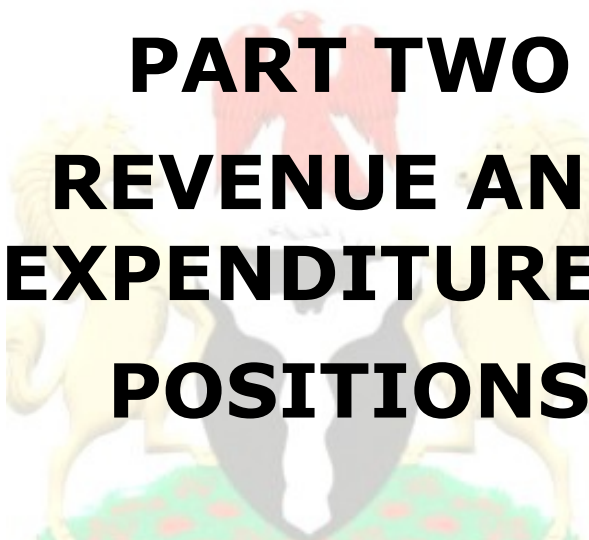
### **3.27 IPSAS IMPLEMENTATION**

The Financial Statements have been prepared on the basis of historical cost, unless otherwise stated and are on Cash Basis. In line with provision of **International Public Sector Accounting Standard (IPSAS)**. However, I urge for the implementation of the Accrual Basis in the preparation of Financial Statement in line with the Accrual Basis of Accounting as directed by the Federal Government and IPSAS adoption in 2016.

### **3.28 ARREARS OF GRATUITY**

The total amount of unpaid gratuity due to retirees is gradually becoming alarming. Total unpaid gratuity due to retirees as at **31<sup>th</sup> December, 2021** stands at **N15,921,981,329.41** (State Government).

It is time for the attention of the government to be geared towards settling this amount before it becomes a menace. Settling this amount will also alleviate the sufferings and hardship of the retirees.



**PART TWO  
REVENUE AND  
EXPENDITURE  
POSITIONS**

## 4.0 REVENUE

### 4.1 INTRODUCTION

This aspect of the report is aimed at highlighting performance, that is, achievement or otherwise, of revenue targets. It also shows the extent of compliance with expenditure limits as contained in the various Appropriation Warrants issued to the Accountant General for the period under review.

### 4.2 TOTAL RECURRENT REVENUE

Actual amount that was realized in the year under review as total recurrent revenue amounted to **N89,018,048,514.45** as against the estimated figure of **N92,797,091,115.95**. This represented **95.91%** of the estimated figure and also revealed a Shortfall of **N3,779,042,600.50** or **4.07%**.

Below shows summary of recurrent revenue for the year under review:-

	1	2	3	2 - 3=4
DETAILS	ACTUAL 2020	ACTUAL 2021	ESTIMATE 2021	VARIANCE.
Statutory Allocation	46,720,179,950.79	47,152,761,980.96	55,371,234,673.00	(8,218,472,692.04)
Value Added Tax	16,724,443,057.77	23,962,838,565.86	16,340,267,580.95	7,622,570,984.91
Direct Taxes	11,679,914,905.92	15,942,365,979.14	14,561,000,000.00	(1,361,365,979.14)
Licenses	87,029,012.94	75,959,725.00	208,230,500.00	(132,270,775.00)
Fees	234,707,735.29	681,498,281.78	1,872,047,886.00	(1,190,549,604.22)
Fines	12,166,100.00	39,041,748.21	90,450,001.00	(51,408,252.79)
Sales	18,252,495.00	384,586,893.60	330,381,280.00	54,205,613.60
Earnings	1,502,456.00	15,211,018.00	596,250,295.00	(581,039,277.00)
Sales/Rent on Government Buildings	30,036,932.80	3,969,541.80	37,230,000.00	(33,260,458.20)
Sales/Rent on Lands and Others	15,670,024.74	28,404,914.68	3,200,000.00	25,204,914.68
Repayments General	542,219,269.53	472,716,154.30	1,601,485,691.00	1,128,769,536.70
Investment Income	163,512,592.21	5,882,865.30	5,000.00	5,877,865.30
Interest Earned	253,723,287.99	252,764,845.82	1,784,358,209.00	(1,531,593,363.18)
Reimbursement	560,000.00	46,000.00	950,000.00	(904,000.00)
<b>TOTAL</b>	<b>76,483,917,820.98</b>	<b>89,018,048,514.45</b>	<b>92,797,091,115.95</b>	<b>(3,779,042,601.50)</b>

The above table shows total Recurrent Revenue of **N89,018,048,514.45** which revealed an increased of **N12,534,130,693.47** in the year under review when compared with that of previous year which amounted to **N76,483,917,820.98** representing **16.38%**. These emanated from Statutory Allocation, VAT and the Internally Generated Revenue.

The Statutory Allocation which amounted to **N47,152,761,980.96** and accounted for **52.97%** of the total Recurrent Revenue of **N89,018,048,514.45**.

Internally Generated Revenue amounted to **N17,902,447,447,967.63** and accounted for **20.11%** of the total Recurrent Revenue while Value Added Tax of **N23,962,838,565.86** accounted for **26.92%** of the total Recurrent Revenue.

#### **4.3 DEFICIT IN SOME RECURRENT REVENUE CODES**

A comparison of some Estimated Recurrent Revenue Codes with actual performance as contained in Accountant General's accounts and report for the year ended 31<sup>st</sup> December, 2021 revealed that a deficit of **N12,868,267,958.95** was recorded as shown on table below:-

**DETAILS OF DEFICIT IN SOME RECURRENT REVENUE CODES**

DETAILS	ACTUAL 2021	APPROVED BUDGET 2021	VARIANCES
STATUTORY ALLOCATION	47,152,761,980.96	55,371,234,673.00	8,218,472,692.04
REPAYMENT GENERAL	472,716,154.30	1,601,485,691.00	1,218,769,536.70
LICENCES	75,959,725.00	208,230,500.00	132,270,775.00
FEES	681,498,281.78	1,872,047,886.00	1,190,549,604.22
FINES	39,041,748.21	90,450,001.00	51,408,252.79
EARNINGS	15,211,018.00	596,250,295.00	581,039,277.00
SALES/RENT ON GOVERNMENT BUILDINGS	3,969,541.80	37,230,000.00	33,260,458.20
INTEREST EARNED	252,764,845.82	1,784,358,209.00	1,531,593,363.00
RE-IMBURSEMENT	46,000.00	950,000.00	904,000.00
<b>TOTAL =</b>	<b>48,693,969,295.87</b>	<b>61,562,237,255.00</b>	<b>12,868,267,958.95</b>

**4.4 SURPLUS IN SOME RECURRENT REVENUE CODES**

A comparison of some Estimated Recurrent Revenue Codes with actual performance as contained in Accountant General's accounts and report for the year ended 31<sup>st</sup> December, 2021 revealed that a Surplus of **N9,392,325,176.39** was recorded as shown on table below:-

**DETAILS OF SURPLUS IN SOME RECURRENT REVENUE CODES**

DETAILS	2 ACTUAL 2021	3 APPROVED ESTIMATE 2021	2 - 3=4 VARIANCE.
Value Added Tax	23,962,838,565.86	16,340,267,580.95	7,622,570,984.91
Excess Crude Oil	303,099,818.76	NIL	303,099,818.76
Sales	384,586,893.60	330,381,280.00	54,205,613.60
Sales/Rent on Lands and Others	28,404,914.68	3,200,000.00	25,204,914.68
Direct Taxes	15,942,365,979.14	14,586,000,000.00	1,381,365,979.14
Investment Income	5,882,865.30	5,000.00	5,877,865.30
<b>TOTAL</b>	<b>40,627,179,037.34</b>	<b>31,234,853,860.95</b>	<b>9,392,325,176.39</b>



## 5.0 EXPENDITURE

### 5.1 RECURRENT EXPENDITURE

The Actual Recurrent Expenditure for the year under review amounted to **N87,318,310,692.41**. This represented **93.86%** of Budgeted Figure of **N92,994,771,654.31** as detailed below:-

#### SUMMARY OF RECURRENT EXPENDITURE

DETAILS	ACTUAL 2021	APPROVED BUDGET 2021	VARIANCE
Personnel Cost (Including Salaries on CRF Charges)	29,306,919,822.22	32,380,874,939.48	3,073,955,117.26
State Gov't. Contribution to Pension	40,934,858.33	45,000,000.00	4,065,141.67
Overhead Cost (Ministries)	25,622,230,723.59	29,143,990,432.11	3,521,759,708.52
Consolidated Revenue Fund Charges	6,249,561,087.21	9,682,502,475.00	3,432,941,387.79
Subvention to Parastatals	3,221,111,267.96	2,079,329,750.00	(1,141,781,517.96)
Repayment of External Loan FGN	2,031,144,328.53	2,041,621,219.00	10,476,890.47
Repayment of Treasury Bond	2,415,060,000.00	2,500,000,000.00	84,940,000.00
Repayment of Internal Loans from Other Funds	18,431,348,604.57	15,121,652,838.72	(3,309,695,765.85)
<b>TOTAL RECURRENT EXPENDITURE =</b>	<b>87,318,310,692.41</b>	<b>92,994,971,654.31</b>	<b>5,676,660,961.90</b>

#### DETAILS OF RECURRENT EXPENDITURE ACCORDING TO SECTORS AS AT 31<sup>ST</sup> DECEMBER, 2021

##### "A" PERSONNEL COST MINISTRY

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Administrative Sector:	4A	2,049,851,254.41	2,313,039,647.97	263,188,393.56
Economic Sector:	4B	2,910,229,121.67	3,840,382,998.65	930,153,876.98
Law & Justice:	4C	3,017,416,773.75	3,204,565,603.27	187,148,829.52
Regional Development:	4D	-	-	-
Social Service Sector:	4E	5,422,163,499.57	5,625,612,955.67	203,449,456.10
<b>SUB-TOTAL =</b>		<b>13,399,660,649.40</b>	<b>14,983,601,205.56</b>	<b>1,583,940,556.16</b>

**'B" PERSONNEL COST PARASTATALS**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Administrative Sector:	4F	416,454,895.85	550,844,256.70	134,389,360.85
ECONOMIC SECTOR	4G	1,948,443,183.99	2,260,960,013.80	312,516,829.81
Regional Development:	4H	100,217,493.29	112,134,630.33	11,917,137.04
SOCIAL SERVICE SECTOR	4I	12,940,935,454.07	13,768,516,485.24	827,581,031.17
<b>SUB-TOTAL =</b>		<b>15,406,051,027.20</b>	<b>16,692,455,386.07</b>	<b>1,286,404,358.87</b>

**"C" PUBLIC OFFICERS SALARIES**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Public Officers Salaries (SSG)		175,127,670.71	217,691,277.88	42,563,607.17
Public Officers Salaries HOCS)		66,829,144.21	190,329,533.00	123,500,388.79
Public Officers Salaries (BASHA)		259,251,330.70	296,797,536.97	37,546,206.27
<b>SUB-TOTAL =</b>		<b>501,208,145.62</b>	<b>704,818,347.85</b>	<b>203,610,202.23</b>
<b>GRAND TOTAL PERSONNEL COST A+B+C =</b>		<b>29,306,919,822.22</b>	<b>32,380,874,939.48</b>	<b>3,073,955,117.26</b>

**OVERHEAD COST MINISTRIES**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Administrative Sector:	6A	20,045,262,611.09	22,762,127,024.97	2,716,864,413.88
Economic Sector:	6B	3,275,422,433.58	3,750,095,454.95	474,673,021.37
Law & Justice:	6C	602,276,567.44	774,683,644.19	172,407,076.75
Regional Development:	6D	-	-	-
Social Service Sector:	6E	1,699,269,111.48	1,857,084,308.00	157,815,196.52
<b>TOTAL =</b>		<b>25,622,230,723.59</b>	<b>29,143,990,432.11</b>	<b>3,521,759,708.52</b>

**SUBVENTION TO PARASTATALS**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Administrative Sector:	8A	627,682,716.81	472,245,564.73	(155,437,152.08)
Economic Sector:	8B	1,195,243,219.74	841,729,388.21	(353,513,813.53)
Law & Justice:	-	0	0	-
Regional Development:	8C	185,884,909.50	23,500,000.00	(162,384,909.50)
Social Service Sector:	8D	1,212,300,421.91	741,854,797.06	(470,445,624.85)
<b>TOTAL =</b>		<b>3,221,111,267.96</b>	<b>2,079,329,750.00</b>	<b>(1,141,781,517.96)</b>

**RE-PAYMENT OF EXTERNAL/INTERNAL LOANS**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Repayments: External Loans: FGN	19	2,031,144,328.53	2,041,621,219.00	10,476,890.47
Repayments: Treasury Bond	20	2,415,060,000.00	2,500,000,000.00	84,940,000.00
Repayments: Internal Loans from Other Funds	24	18,431,348,604.57	15,121,652,838.72	(3,309,695,765.85)
<b>TOTAL =</b>		<b>22,877,552,933.10</b>	<b>19,663,274,057.72</b>	<b>(3,214,278,875.38)</b>

**CONSOLIDATED REVENUE FUND CHARGES PENSION & GRATUITY**

DETAILS	NOTES	ACTUAL 2021	APPROVED ESTIMATE 2021	SURPLUS/ DEFICIT
Pension and Gratuity	7	6,249,561,087.21	9,662,502,475.00	3,412,941,387.79
Severance Gratuity		0	0	0
<b>TOTAL =</b>		<b>6,249,561,087.21</b>	<b>9,662,502,475.00</b>	<b>3,412,941,387.79</b>

**5.2 CAPITAL ESTIMATES/RECEIPTS:**

It is worth noting that government objectives in terms of provision of basic amenities for the improvement of the lives of the citizenry are outlined in this aspect of fiscal policy. This paragraph therefore, is intended to highlight achievements in capital receipts as well as actual execution of

projects and programmes in relation to the targets. Details are as shown below: -

**CAPITAL RECEIPTS**

DETAILS	NOTES	ACTUAL RECEIPTS 2021	APPROVED BUDGET 2021	SURPLUS/ DEFICIT
Miscellaneous	3B	8,280,246.00	5,661,350,369.64	5,653,070,123.64
Aids & Grants	3B & 10	7,327,682,979.10	12,399,230,530.50	5,071,547,551.40
External Loans	3B & 19	676,733,637.00	5,298,185,000.00	4,621,451,363.00
Internal Loans	3B & 24	38,590,176,997.95	22,425,952,760.00	16,164,224,237.95
Transfer to CDF	9	30,000,000,000.00	59,134,869,112.54	29,134,869,112.54
<b>TOTAL =</b>		<b>76,602,873,860.05</b>	<b>104,919,587,772.68</b>	<b>28,316,713,912.63</b>

**5.3 SHORTFALL IN CAPITAL RECEIPTS**

The sum of **N28,316,713,912.63** was observed as total shortfall in capital receipts for the period under review. This represented **26.99%** of an estimated amount of **N104,919,587,772.68** necessitated by an unrealistic budgeting. The sum of **N76,602,873,860.05** was Actual Capital Receipts which was derived from Aids & Grant, Internal Loan, Miscellaneous, External Loans and Transfer to CDF during the period under review, as reflected on the Accountant General Financial Statements.

**5.4 AIDS AND GRANTS**

The sum of **N7,327,682,979.10** was received as Aids and Grants from Multilateral and Federal Government.

Multi-Lateral	=	N6,850,707,311.50
Federal Gov't Aids & Grant	=	<u>N476,975,667.60</u>
<b>TOTAL</b>	=	<b><u>N7,327,682,979.10</u></b>

## 5.5 CAPITAL EXPENDITURE

The implementation of Capital Budget on projects that positively impact in the lives of the citizenry is made possible through a reasonable achievement in capital receipts. The Accountant General's Accounts for the year ended 31<sup>st</sup> December, 2021 showed Actual Capital Expenditure of **N57,636,322,172.08** representing **81.27%** of the Approved Budgeted Capital Expenditure of **N70,919,587,772.68** and has an increased of **N18,221,112,693.86** or **68.38%** against that of previous year which stood at **39,415,209,478.22** as summarized According to Sectors below:-



**CAPITAL EXPENDITURE ACCORDING TO SECTORS AS AT 31/12/2021**

SECTORS	NOTES	ACTUAL 2021	FINAL BUDGET 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET 2021	PERFORMANCE IN PERCENTAGE
Capital Expenditure: Administrative Sector:	11B	1,852,528,970.22	3,947,522,076.76	3,099,822,076.76	847,700,000.00	2,094,993,106.54	46.93
Capital Expenditure: Economic Sector:	11C	34,631,514,432.92	38,396,067,321.11	32,274,367,321.11	6,121,700,000.00	3,764,552,888.19	90.20
Capital Expenditure: Law & Justice:	11D	20,860,994.50	851,200,000.00	851,200,000.00	-	830,339,005.50	2.45
Capital Expenditure: Regional Development:	11D	14,645,432,016.62	16,553,224,392.00	7,930,224,392.00	8,623,000,000.00	1,907,792,375.38	
Capital Expenditure: Social Service Sector:	11E	6,485,985,757.82	11,171,573,982.81	5,370,573,982.81	5,801,000,000.00	4,685,588,224.99	58.06
Capital Expenditure: Funded From Aids & Grants:	10				0		
<b>TOTAL CAPITAL EXPENDITURE =</b>		<b>57,636,322,172.08</b>	<b>70,919,587,772.68</b>	<b>49,526,187,772.68</b>	<b>21,393,400,000.00</b>	<b>13,283,265,600.60</b>	<b>81.27</b>

**SECRET**

BAUCHI STATE AUDITOR-GENERAL'S REPORT



# **BAUCHI STATE OF NIGERIA**

*Office of the State Auditor General*

**No. 33 Yandoka Road, PM.B. 0070, Bauchi**

**GSM: 08020320752, 07055946125**

**20<sup>th</sup> May, 2022**

**Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_**

## **DISCLOSURE:**

I have examined the aforesaid Capital Expenditure Accounts and in the cost of my work, I specifically took interest in Capital Expenditure According to Sectors compared with the previous year as to why Capital Expenditure is high when compared with that of previous year. The performance is a product of government commitment to investment in infrastructure aim at enhancing the economic growth and development of the state. This has manifested in massive investment in Roads Project, Mass Housing Development, construction of New Government House and Water Supply Project currently going on across the state.

**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.

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**PART THREE  
STATEMENT OF OPERATING  
ASSETS AND LIABILITIES**



**6.0 INTRODUCTION**

The information contained in this section of the report, especially in respect of **Statements 1 & 2**, are extracts from the Accountant General's audited financial statements and accounts which contained the detailed schedules of revenue and expenditure as well as the notes that accompany them.

**6.1 STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2021**

Government statement of operating Assets and Liabilities for the year ended 31<sup>st</sup> December, 2021 is as tabulated below: -

<b>ASSETS</b>	<b>NOTES</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2020</b>
CRF Bank Balance (CBN/CRF Bank)	12	2,228,087,895.51	14,626,716,255.52
Cash Balances with Sub-Treasury	13	1,431,567,202.04	1,396,687,075.42
Cash Held by MDAs	14	966,142,629.60	1,629,658,386.33
Other Banks of the Treasury	12	756,064,954.93	7,084,943,019.69
<b>TOTAL LIQUID ASSETS =</b>		<b>5,381,858,682.08</b>	<b>24,738,004,736.96</b>
<b>INVESTMENTS AND OTHER CASH ASSETS: -</b>			
State Government Investments	15	11,540,860,235.13	11,688,900,387.58
Imprests	16	270,718,820.86	255,026,320.86
Advances	17	760,140,828.68	751,081,827.01
Remittances in Transit	18	22,082,144,695.60	8,536,015,878.19
<b>TOTAL INVESTMENTS AND OTHERS CASH ASSETS =</b>		<b>34,653,864,580.27</b>	<b>21,231,024,411.64</b>
Liability Over Assets		167,251,358,093.27	119,781,982,489.49
<b>TOTAL ASSETS =</b>		<b>207,287,081,353.62</b>	<b>165,751,011,638.09</b>
<b>LIABILITIES: -</b>			
<b>PUBLIC FUNDS: -</b>			
Consolidated Revenue Fund		8,722,589,496.75	37,022,851,674.71
Capital Development Fund		24,469,665,400.96	5,503,113,712.99
Trust and Other Public Funds	25	6,843,468,364.64	3,443,063,760.90
<b>TOTAL PUBLIC FUNDS=</b>		<b>40,035,723,262.35</b>	<b>45,969,029,148.60</b>
<b>EXTERNAL AND INTERNAL LOANS:-</b>			
External Loans States	19	55,528,668,906.50	51,266,010,987.40
Other Internal Loans (Promissory Notes)			--
FGN/States/LGC/Bonds & Treasury Bonds	20	13,340,162,547.97	14,397,224,978.72
Internal Loans from Other Funds	24	74,277,574,916.75	54,118,746,523.37
<b>TOTAL EXTERNAL AND INTERNAL LOANS =</b>		<b>143,146,406,371.22</b>	<b>119,781,982,489.49</b>
<b>OTHER LIABILITIES</b>			
Domestic Arrears	26	24,104,951,722.05	--
<b>TOTAL LIABILITIES =</b>		<b>207,287,081,355.62</b>	<b>165,751,011,638.09</b>

**6.2 CONSOLIDATED REVENUE FUND (CRF)**

The closing balance of this fund as at 31<sup>st</sup> December, 2021 stood at **N8,722,589,496.75** as detailed below: -

**CONSOLIDATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

DETAILS	NOTES	2021	2020
Opening Balance 1/1/2021		37,022,851,674.71	32,205,558,780.36
<b><u>Add Receipts:</u></b>			
Statutory Allocation	1	47,152,761,980.96	46,720,179,950.79
Share of VAT	1	23,962,838,565.86	16,724,443,057.77
Other Recurrent Rev. IGR	2	17,902,447,967.63	13,039,294,812.42
Transfer from CDF		NIL	NIL
<b>Sub-Total</b>	<b>=</b>	<b>89,018,048,614.46</b>	<b>76,483,917,820.98</b>
<b>Total Revenue</b>	<b>=</b>	<b><u>126,040,900,189.16</u></b>	<b><u>108,689,476,601.34</u></b>
<b><u>Less Expenditure:</u></b>			
Personnel Cost (Including CRF Charge)	4	29,306,919,822.22	30,191,779,346.42
State Gov't Contribution to Pension	5	40,934,858.33	
Overhead Cost	6	25,622,230,723.59	24,773,420,339.07
CRF Charges/ Pension & Gratuity	7	6,249,561,087.21	6,387,830,500.23
Subvention to Parastatals	8	3,221,111,267.96	2,288,377,544.43
Public Debt Charges	19, 20 & 24	22,877,562,933.10	8,025,217,196.48
Other Transfers		NIL	NIL
<b>Total Expenditure</b>	<b>=</b>	<b><u>87,318,310,692.41</u></b>	<b><u>71,666,624,926.63</u></b>
Operating Balance:		<b><u>38,722,589,496.75</u></b>	<b><u>37,022,851,674.71</u></b>
<b><u>Appropriation/Transfers to CDF</u></b>		30,000,000,000.00	NIL
<b>Closing Balance as at 31/12/2021:</b>		<b><u>8,722,589,496.75</u></b>	<b><u>37,022,851,674.71</u></b>

**6.3 CAPITAL DEVELOPMENT FUND (CDF)**

The closing balance of this fund as at 31<sup>st</sup> December, 2021 stood at **Twenty Four Billion, Four Hundred and Sixty Nine Million, Six Hundred and Sixty Five Thousand, Four Hundred Naira, Ninety Six Kobo N24,469,665,400.96** only as detailed below: -

## BAUCHI STATE AUDITOR-GENERAL'S REPORT

DETAILS	NOTES	2021	2020
Capital Fund Opening Balance 01/01/2021	-	5,503,113,712.99	18,180,999,606.08
Transfer from CRF	-	30,000,000,000.00	NIL
<b>Add Revenue:</b>			
Aids and Grants	10	7,327,682,979.10	7,626,000,000.00
Domestic Loans (Financial Inst.)	24	38,590,176,997.95	12,000,000,000.00
External Loans (Financial Inst.)	19	676,733,637.00	7,111,323,585.13
Other Capital Receipts	3B	8,280,246.00	8,258,684,523.63
<b>Sub - Total</b>	<b>=</b>	<b><u>76,602,873,860.05</u></b>	<b><u>26,737,323,585.13</u></b>
<b>Total Revenue Available</b>	<b>=</b>	<b>82,105,987,573.04</b>	<b>44,918,323,191.21</b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	1,852,528,970.22	2,162,181,654.89
Economic Sector	11	34,631,514,432.92	30,737,710,639.99
Law and Justice Sector	11	20,860,994.50	110,299,722.94
Regional Development Sector	11	14,645,432,016.62	NIL
Social Services Sector	11	<u>6,485,985,757.82</u>	<u>6,405,077,460.78</u>
<b>Total Capital Expenditure</b>		<b>57,636,322,172.08</b>	<b>39,415,209,478.22</b>
<b>Closing Balance as at 31/12/2021:</b>		<b><u>24,469,665,400.96</u></b>	<b><u>5,503,113,712.99</u></b>

The Actual Capital Expenditure amounted to **N57,636,322,172.08** which represent **81.27%** of Budgeted Amount of **N70,919,587,722.68** and when compared with that of previous year, the Performance increased by **68.38%** as against that of 2020 Actual Capital Expenditure which stood at **N39,415,209,478.22**, thus revealing an increased of **N18,221,112,693.86**. This was due to massive infrastructures of the government in roads construction, construction of new government house, mass housing development, and water supply currently going on across the state.



**PART FOUR  
REPORT ON MINISTRIES,  
EXTRA MINISTERIAL  
DEPARTMENTS AND  
AGENCIES.**

**7.0 PREAMBLE:**

This aspect of the report outline observations which were made in the course of Routine Audit Inspection during the year under review and which were brought to the Notice of the affected Accounting Officers (Auditee), but did not respond to the Audit Queries/Observations despite series of reminders. However, in the course of Audit Exercises for the year 2021, a total of **55** Queries/Observations were raised and sent to various Ministries, Departments and Agencies (MDAs). Out of which a total of **35** Audit Queries/Observations were cleared within the year under review leaving a balance of **20** Un-resolved to which are analyzed at **7.2** below.

**7.1 PENSION AND GRATUITY:**

**Certification of Retirement/Death Benefits of Bauchi State Civil**

**Servants:** During the year under review; a total of **921** Files were processed and certified by the Auditor General in respect of Employees of Bauchi State Government who either retired from the service or death. A total recovery of **₦249,249,490.03** were made as deductions from Retirees /Death Benefits as a result of Over payment of Salaries, Over Age/Over Stay and Loans which is recoverable when ever Gratuity are paid to the beneficiaries as detailed below:-

**SUMMARY OF DEDUCTION IN-RESPECT OF RETIREMENT/DEATH BENEFIT FOR THE PERIOD JANUARY, 2021 TO DECEMBER, 2021**

S/N	MONTH	RETIREMENT BENEFIT (₦)	DEATH BENEFIT (₦)	TOTAL NO. OF FILES APPROVED	TOTAL (₦)
1	January, 2021	24,968,370.76	3,165,657.33	77	28,134,028.09
2	February, 2021	14,401,318.90	--	14	14,401,318.90
3	March, 2021	14,115,478.08	1,537,864.60	74	15,653,342.68
4	April, 2021	9,634,939.15	6,623,318.34	83	16,258,257.49
5	May, 2021	18,963,598.10	5,964,234.67	89	24,927,832.77
6	June, 2021	15,934,492.70	4,666,791.08	107	20,601,283.78
7	July, 2021	21,359,546.66	2,282,517.95	101	23,642,064.61

## BAUCHI STATE AUDITOR-GENERAL'S REPORT

8	August, 2021	19,198,711.67	3,325,014.60	70	22,523,726.27
9	September, 2021	21,662,045.78	2,016,980.66	86	23,679,026.44
10	October, 2021	19,481,389.29	4,935,783.69	86	24,417,172.98
11	November, 2021	12,044,583.11	3,687,672.40	54	15,732,255.51
12	December, 2021	16,013,915.62	3,265,264.89	80	19,279,180.51
<b>GRAND TOTAL =</b>		<b>207,778,389.82</b>	<b>41,471,100.21</b>	<b>921</b>	<b>249,249,490.03</b>

### 7.2 **REPORTS OF ROUTINE AUDIT INSPECTIONS:**

#### i. **MINISTRY OF BUDGET AND ECONOMIC PLANNING:** **RGK.3/VOL.2/29**

##### **Payment of Monthly Hardship Allowance without Authority:**

The sum of **N1,132,520.00** was paid in salaries to sundry number of persons as Hardship Allowance for the month of January – March, 2021 without any authority nor approval.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management to ensure that henceforth such payment should be stopped and also endeavour to recover the amount involved and remit same to Government Treasury Account.

#### ii. **BAUCHI STATE MUSLIM PILGRIMS WELFARE BOARD:** **PRS/INS/002/32**

**Borrowed Money:** The sum of **N18,000,000.00** was released to individuals as an I.O.U. to be refunded immediately, however, nothing was refunded after a period of more than half a year.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that management should ensure the recovery of the amount involved and remit same to the appropriate government Treasury Account.

**iii. DESTINATION HOTEL BAUCHI: AUD/INV/DHB/I/36**

**None Payment of Lease**: The sum of **N10,800,000.00** was the Total Outstanding Lease Fee due to Bauchi State Government, but was not paid for the period of two years **2020** and **2021**.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that management should ensure compliance to the Lease Agreement by paying the said amount into the appropriate Government Treasury Account.

**iv. ZARANDA HOTEL BAUCHI: AUD/INV/ZRD/S.I/FIN/VOL.I**

**a. Discrepancies Between Amount Collected in the Revenue Cash Book and the Payment made with the Approval of the Board**

**Chairman**: The sum of **N11,704,577.69** was observed to be the difference which remained outstanding and un-accounted for.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that management should ensure that the amount involved is recovered and paid into the appropriate Government Treasury Account.

**b. COMPLIANCE AUDIT REPORT:**

**None maintenance of Relevant Security Documents: ZARANDA**

**HOTEL – AUD/INV/ZRD/S.I/VOL.I:** None maintenance of Stores Ledger, Payment Cash Book/Voucher, Office Inventory and the Preparation of Final Account.

These all important and relevant document prescribed by law to be maintained by every MDA was observed and found not to have been maintained by your organization, contrary to Financial Regulations and Store Regulations respectively.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure the immediate procurement, maintenance and regular update of those documents.

**c. Staff and staff Matters:** some numbers of staff in your organization were observed to be not punctual at duty post and some were also maintaining two different places of work.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should immediately verify those allegations and disciplinary action be meted on those found guilty.

**v. ABUBAKAR TATARI ALI POLYTECHNIC BAUCHI: SAI/VOL.I/2**  
**Incomplete Remittance of 30% Revenue Generated as**  
**Withholding Tax (WHT) 2020/2021 Academic Session:**

The sum of **N11,233,770.00** was revenue due to Bauchi State Government from ATAP, however, only the sum of **N2,062,030.00** was remitted to Government Treasury Account leaving an outstanding balance of **N9,171,740.00** Un-remitted, contrary to Bauchi State Tax Law, 2020.

This was communicated to the Accounting Officer, but no response has been received.



**Recommendation:** I recommend that the management should ensure remitting of the outstanding balance to the appropriate Government Treasury Account.

vi. **BAUCHI STATE SPORT COUNCIL: WDM.12/VOL.III/274**

**None Stoppage of Salaries for Twenty Five (25) Professional Players of Wikki Tourist Football Club Bauchi from the Sports Council Payroll:**

The sum of **₦30,398,408.28k** only, was paid in respect of Wikki Tourist Football Club Players as salaries for the period of **January, 2021** to **June, 2021** with the Bauchi State Sports Council, whereas same amount was paid directly into the Wikki Tourist Football Club Account as salaries which gave rise to duplication of payment.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure recovering of the amount involved and remit same to the appropriate Government Treasury Account.

vii. **HEALTH CONTRIBUTORY MANAGEMENT AGENCY: G.EXP/INSP/001/VOL.I**

**Payment without Supporting Documents:** The sum of **₦1,382,280.00** only, was paid without proper documentation to support those payments.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure to recover from those individuals amount involved and be paid into appropriate Government Treasury Account.

**viii. MINISTRY OF CO-OPERATIVE AND SMEs:**

**1. None Recovery Of Five Hundred Million Naira (N500,000,000.00) Loan Granted To Some Traders And Artisan:**

The sum of **₦500,000,000.00** only, Cash Loan was granted to Traders and Artisan Association Bauchi on condition that the Loan will be repaid within Two (2) Years by the past Administration. However, no single kobo has been repaid to date.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management is to ensure the recovery of the amount involved and paid to the Government Treasury Account.

**2. Defaulters Of Repayment Of Keke Napep Loan ₦96,106,000.00:**

One Thousand (1000) **Keke Napep** were supplied to Ministry of Cooperative and SME's Development under Kaura Economic and Empowerment Programme (KEEP) for distribution to Bauchi State Citizens on Loan Basis with daily repayment of One Thousand Naira (₦1,000) only, for the period of Two (2) Years; However, some of the **keke Napep** beneficiaries defaulted in repayment to the tune of **₦96,106,000.00** only, for the period **January, 2021 to September, 2021.**

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management to ensure that the outstanding repayment be recovered and paid to Government Treasury Account.

**3. Defaulters of Repayment Of Motor Vehicles Loan:** One Hundred and Fifty Four (154) Motor vehicles were distributed by the Bauchi State Government as Loans to Citizens to be repaid within the period of Two (2) Years. However, the sum of **₦34,452,000.00** only, were observed

as outstanding payments against those beneficiaries for the period **1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021.**

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure to recover the amount involved and paid to Government Treasury Account.

**ix. MINISTRY OF HOUSING AND ENVIRONMENT**

**(a) Defaulters Of Payment Of Owner Occupier Housing Estate, Allocations As At 31<sup>st</sup> July, 2021 Account With Yankari Microfinance Bank No.: 3050131760:**

The sum of **₦31,790,032.00** only, was an outstanding payment withhold by the Allotees in-respect of Bauchi State Government Owner Occupier.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure to recover the amount involved and paid to Government Treasury Account or in the alternative revoke the allocations.

**(b) Payment To Contractors With Neither Acknowledgement Receipts From The Contractors Nor Payment Vouchers Signed By The Contractors:**

The sum of **₦2,670,829,851.86k** only, were paid to several Contractors with neither acknowledgement receipts nor signatures on the payment vouchers.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management should ensure to obtain those acknowledgement receipts and the Payees signatures or

alternatively recover the amount involved and paid to Government Treasury Account.

**x. GOVERNOR'S OFFICE - COVID – 19 COMMITTEE:**

**(a) Payment Without Supporting Documents:** The sum of **Ninety Six Million, Forty One Thousand Naira (₦96,041,000.00)** only, were paid without relevant Supporting Document in respect of **COVID - 19** activities.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the management committee should ensure to obtain all relevant documents or alternatively recover the amount involved and remit same to Government Treasury Account.

**(b) Un-Presented Utilization Documents:** The sum of **₦37,729,612.05k** only, were paid, however no documents were made available for Audit.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the Management Committee should ensure to obtain those documents and made available for Audit or alternatively recover the amount involved and remit same to Government Treasury Account.

**COVID – 19 PALLIATIVE:**

**(a) Un-Presented Utilization Documents For Procurement Of Food Items Worth ₦151,527,500.00:**

The sum of **₦151,527,500.00** only, were paid out for the above purposes. However, documents were not presented for Audit.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that the Management Committee should ensure to obtain those documents and made available for Audit or alternatively recover the amount involved and be refunded to Government Treasury.

**(b) Payment Without Documentation**: The sum of **Sixty Four Million, Fourty Seven Thousand, Seventy Five Naira (₦64,047,075.00)** only, were paid to various **COVID – 19** Palliative Committee which were observed not to have been supported with Utilization documents for activities carried out.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that the Management Committee should ensure to obtain those documents or alternatively recover the amount involved and remit same to Government Treasury Account.

**(c) Donations From Various Donors**: The Palliatives Progress report of **COVID – 19** Donations from various Donors revealed that Items were received from various sources, however, the way Bills/Delivery Notes and the distribution List were not presented for Audit verification.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation**: I recommend that the Management Committee should ensure to obtain those documents and make them available for Audit verification.

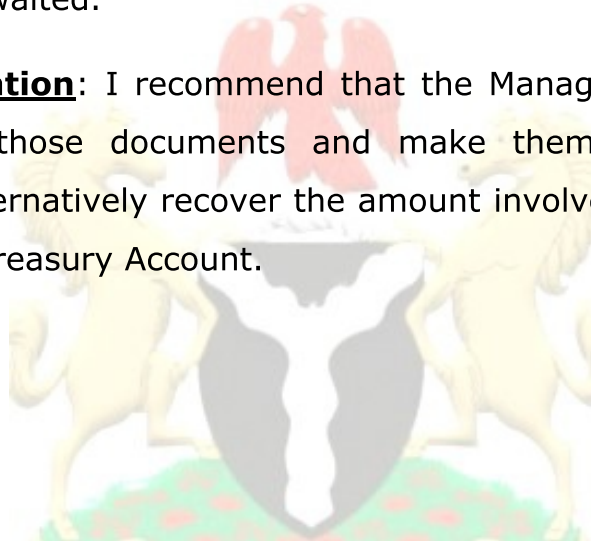
**xi. PRIMARY HEALTH CARE DEVELOPMENT AGENCY BAUCHI STATE: EMA/AA/DFA/VOL.I/287**

**Expenditures under BSPHCDA Budget Performance January, 2021 to June, 2021 not Presented for Inspection:**

The sum of **N1,180,995,374.30** were expended during the period mentioned above, while documents related to those Expenditure were not presented for audit inspection, denying access of document to the Auditor General. Contrary to **Section 125(2) of the Federal Republic of Nigeria 1999 as amended** and **Section 13 of Bauchi State Public Sector Audit and Other related Matters Law, 2021.**

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:** I recommend that the Management should ensure to produced those documents and make them available for audit scrutiny or alternatively recover the amount involved and remit same to Government Treasury Account.





# BAUCHI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL BAUCHI STATE.


28<sup>th</sup> March, 2022

### **GOVERNMENT OF BAUCHI STATE OF NIGERIA** **RESPONSIBILITY FOR FINANCIAL STATEMENTS.**

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 cap 144 LFN as amended. The Financial Statements are prepared in compliance with IPSAS Cash Basis and other government Accounting Regulations and pronouncements.

In fulfillment of the accounting and reporting functions, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within Statutory Authority and properly records the use of all public financial resources by the Government.

On behalf of the Government of Bauchi State, I accept responsibility for the integrity and objectivity of the Financial Statements, the information it contains and that it is a reflection of the financial position of Bauchi State Government as at 31<sup>st</sup> December, 2021.

  
**Sa'idu Abubakar** PhD, FCNA, FCA.  
Accountant General,  
Bauchi State.



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BAUCHI STATE AUDITOR-GENERAL'S REPORT



# **BAUCHI STATE OF NIGERIA**

*Office of the State Auditor General*

**No. 33 Yandoka Road, PM.B. 0070, Bauchi**

**GSM: 08020320752, 07055946125**

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

**20<sup>th</sup> May, 2022**  
Date: \_\_\_\_\_

## **GOVERNMENT OF BAUCHI STATE**

### **REPORT OF THE AUDITOR GENERAL:** **AUDITOR GENERAL'S RESPONSIBILITY**

The Accountant General is responsible for the preparation of the Financial Statements of the State Government for each financial year in compliance with the Provision of the Constitution of the **Federal Republic of Nigeria 1999** and the **Financial (Control and Management) Act of 1958 Cap.144 LFN** as amended.

In preparing the accounts, the Accountant-General is expected to select suitable accounting policies and apply them consistently. The accounts should be prepared on a going concern basis. The Accountant-General is also responsible for ensuring that proper books of accounts are kept and that internal control procedures are maintained in order to safeguard the assets, detect and prevent fraud and other irregularities.

It is my responsibility as the State Auditor-General to form and express an independent opinion based on my audit, on the financial statements prepared by the Accountant General.

### **BASIS OF OPINION**

I conducted my Audit in compliance with **Section 125(2) 3,4&5** of the **Constitution of the Federal Republic of Nigeria 1999** as

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021

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amended, **Section 13 & 18** of **Bauchi State Public Sector Auditing and Other Related Matters Law, 2021** and in accordance with **Public Sector Auditing Standards (INTOSAI) ISAS 700 -799**. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatement. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosure in the financial statements. It also includes an assessment of the accounting principles used and significant judgments made by the Accountant General in the preparation of the accounts and an evaluation of the overall adequacy of the presentation of information in the financial statements. I planned and performed such audit procedures so as to obtain all the information and explanations, which I considered necessary for the purpose of my audit. I examined the records kept at the Treasury Headquarters, all Sub-Treasuries, Ministries and other relevant arms of Government. The audit provided me with a reasonable basis for an independent opinion.

**OPINION**

In my opinion, the Financial Statements prepared are in IPSAS Cash Basis and are in agreement with the books and returns, which give a true and fair view of the financial position of the Government of Bauchi State for the year ended 31<sup>st</sup> December, 2021 (Subject to the observations contained in my report for the period).

  
**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.

**SECRET**

BAUCHI STATE AUDITOR-GENERAL'S REPORT



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

**No. 33 Yandoka Road, PM.B. 0070, Bauchi**

**GSM: 08020320752, 07055946125**

**20<sup>th</sup> May, 2022**

**Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_**

## **AUDITOR GENERAL'S CERTIFICATION**

In compliance with **Section 125(5)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended, I have examined the Accounts and the Financial Statements of Bauchi State of Nigeria for the year ended **31<sup>st</sup> December, 2021**.

Proper returns have been rendered by the **Ministries, Departments and Agencies (MDAs)** and their related Parastatals in conformity with **Public Finance Law**. I have obtained all information and explanations necessary in the discharge of my responsibilities.

The Audit was conducted in Accordance to **International Standards on Auditing and Standards Auditing for Public Sector Accounting in Nigeria**. These standards required that we comply with ethical requirements, plan and perform the Audit to obtain reasonable assurance as to whether the Financial Statements are free from materials misstatement(s).

In the discharge of responsibility as required by **Section 125(5)** of the same Constitution, the Financial Statements have been certified correct.

In my opinion, the Financial Statements of Bauchi State Government for the year ended **31<sup>st</sup> December, 2021** was prepared in accordance with Public Finance Law and International Public Sector Accounting Standards Cash Basis Framework which give a true and fair view of the State of Financial Affairs for the period stated in the report.

  
**ALH. ABDU USMAN ALIYU** B.SC, MBA, FCNA,  
**AUDITOR GENERAL,**  
**BAUCHI STATE.**

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021 65



**SECRET**



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

GSM: 08020320752, 07055946125

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: 20<sup>th</sup> May, 2022

## ACKNOWLEDGEMENT

It is incumbent upon me to express my deepest appreciation to His Excellency the Executive Governor of Bauchi State, **Senator Bala Mohammed Abdulkadir CON, (Kauran Bauchi)** for moral and logistics support during this exercise and **Members of the Bauchi State House of Assembly** whose keen interest in accountability since the inception of this administration continued to be exemplary. This shows firm commitment to accountability and probity in governance.

I wish to assure him of my readiness to discharge the constitutional responsibility bestowed upon the Office of the State Auditor General and any other assignment he may want me to carry out.

I also wish to thank Accounting Officers and Chief Executive Officers of all MDAs for the needed attention given to me whenever they were called upon to supply any information that was germane to the audit.

To the staff in the Office of the State Auditor General, I owe my thanks. They have been very supportive in the discharge of my responsibilities especially the technical crew who worked tirelessly to see to the early completion of the audit of the annual accounts. It was a credit well deserved.

  
**Alh. Abdu Usman Aliyu** B.Sc. MBA, FCNA.  
Auditor General,  
Bauchi State.

**BAUCHI STATE GOVERNMENT  
OF NIGERIA**

**STATEMENT OF ACCOUNTING  
POLICIES (IPSAS CASH)**

**ISSUED BY**

**OFFICE OF THE ACCOUNTANT-  
GENERAL OF BAUCHI STATE**

**2021**

**LIST OF ABBREVIATIONS/ACRONYMS:**

<b>ABBREVIATION/TERM/ ACRRONYMS</b>	<b>DESCRIPTION</b>
COA	CHART OF ACCOUNT
FAAC	FEDERAL ACCOUNTS ALLOCATION COMMITTEE
FGN	FEDERAL GOVERNMENT OF NIGERIA
FRC	FINANCIAL REPORTING COUNCIL
GAAP	GENERAL ACCEPTED ACCOUNTING PRINCIPLES
GPFS	GENERAL PURPOSE FINANCIAL STATEMENT
IPSAS	INTYERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS
LFN	LAW OF THE FEDERAL REPUBLIC OF NIGERIA
MDA	MINISTRIES, DEPARTMENTS AAND AGENCIES
NCOA	NATIONAL CHART OF ACCOUNT
GBE	GOVERNMENT BUSINESS ENTERPRISES
FRCON	FINANCIAL REPORTING COUNCIL OF NIGERIA
OAG	OFFICE OF THE ACCOUNTANT GENERAL
PPE	PROPERTIES, PLANTS AND EQUIPMENT

# BAUCHI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL BAUCHI STATE.

28<sup>th</sup> March, 2022

### **ACCOUNTING POLICIES**

#### **INTRODUCTION**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardized COA and the GPFS is hereby adopted by Bauchi State Government to comply with FAAC directive to harmonize Public Sector Accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to Financial Reporting in Bauchi State.

These policies shall form part of the universally agreed framework for Financial Reporting in Bauchi State.

#### **IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purpose for which Cash was used and the Cash balances at the reporting date.

The measurement focuses in the GPFS balances are cash and changes during the period.

## BAUCHI STATE AUDITOR-GENERAL'S REPORT

Therefore, Bank Reconciliation Statement shall form integral part of reports in Bauchi State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental Accounting issues.

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting Items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant – General of Bauchi State.

### **S/NO ACCOUNTING POLICIES:.**

#### **1. ACCOUNTING TERMINOLOGIES/DEFINATIONS:.**

- i. **Accounting Policies** are the specific principles, bases, conventions, rules and practices adopted by the Bauchi State Government in preparing and presenting Financial Statements
- ii. **Cash:** Cash comprises Cash in hand, demand deposits in Financial Institutions and Cash equivalents
- iii. **Cash equivalents** are short-term, highly investments that are readily convertible to known amounts of Cash and which are subject to an insignificant risk of changes in value
- iv. **Cash Basis** means a basis of Accounting that recognizes transactions and other events only when cash is received or paid
- v. **Cash Flows** are inflows and outflows of cash. Cash Flows exclude movements between items that constitute cash as these components are part of the cash management of the Government rather than increases or decreases in the cash position controlled by Government
- vi. **Cash receipts** are cash inflows
- vii. **Cash payments** are cash outflows
- viii. **Cash Controlled** by Bauchi State Government: . Cash is deemed to be controlled by Bauchi State Government when the Government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the Government



which the Government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the Government.

- ix. **Government Business Enterprise** means a Department or Agency that has all the following characteristics:.
- Is an entity with the power to contract in its own name
  - Has been assigned the Financial and operational authority to carry on a Business
  - Sells goods and services, in the normal course of its business, to other MDAs and the general Public or full cost recovery
  - Is not reliant on continuing Government Funding or subvention to remain a going concern (other than purchases of outputs at arm's length): and
  - Is controlled by a Public Sector management or the Government
- x. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

## 2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other Statements that disclose additional information about the Cash Receipts, payments and balances controlled by Bauchi State Government, and Accounting policies and Notes to the Financial Statements in Bauchi State, the GPFS Accounting policy include the following:-

- i. **Statement 1 – Cash** Flow Statement of Cash receipts and Payments which:.
- Recognizes all Cash Receipts, cash Payments and Cash balances controlled by the State Government; and
  - Separately identifies payments made by third parties on behalf of the State Government;
- ii. **Statement 2 – Statement** of Assets and Liabilities: Statement of Financial position (also known as Balance Sheet);
- iii. **Statement 3 – Statement** of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);

- iv. **Statement 4 – Statement** of Capital development Fund: Statement of capital Financial Performance (also known as Capital Expenditure);
- v. **Notes to the Accounts:** Additional disclosures to explain the GPFS: and
- vi. **Accounting Policies and Explanatory Notes;**

**a) Basis of Accounting of the Financial Statements**

The Financial Statements are prepared and presented in accordance with the provisions of the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting and under the historical cost convention.

Expenditures incurred but not paid for, as well as revenue due but not received are not adjusted for in the Financial Statements. The Cash Basis recognizes transactions and events only when cash and cash equivalents is received or paid by the entity;

**b) Compliance with relevant Status:**

The Financial Statements presented comply with the provisions of the constitution of the Federal republic of Nigeria 1999 as amended, the finance (Control and Management Act 1958 now CAP R26 LFN 2004, the State Financial Regulations (2010) and in agreement with the Standardized Reporting Format approved by the Government of Federal republic of Nigeria and other relevant Rules and Regulations.

**c) Accounting Period**

The Financial Statements are for the period 1<sup>st</sup> January to 31<sup>st</sup> December, 2021 and corresponding period of 2020.

**d) Reporting Currency:**

The Financial Statements are prepared in Nigerian Naira (₦)

**e) MDA for Consolidation:**

The Consolidation of the State Financial Statements are based on the Cash transactions of all reporting Ministries, Departments and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the State Budget is consolidated in the Cash Flow as Subvention to Parastatals.

The Financial activities of Government Business Enterprises (GBE'S) are not consolidated.

**f) Comparative Information of Previous Year.**

The Financial Statements and accompanying Notes discloses all numerical information relating to the preceding year;

**g) Budget Figures**

The Budget Figures in the Financial Year are the entire initial and revised Budget as approved in accordance with the Appropriation Act of the Bauchi State House of Assembly;

**h) External Assistance: Aid & Grants.**

Receipts from External Assistance not to be repaid are recorded as cash is received and expenditures incurred from External Assistance are reported differently in the Financial Statements.

**i) Loans Granted.**

Payments made to Local government during the Year are classified as Investments and repayments of such Loans reduce the amount of the Investments.

**j) Public Debts.**

Public debts consist of Loans received from Multi-lateral and Bil-lateral Organizations while, Internal Loans include transactions of Nigeria Treasury Bills. Bonds etc. the balances on these Accounts are reflected in the Financial Statements and are subject to reconciliation with the National Debt management Agency.

**k) Transaction in Foreign Currencies.**

Transactions denominated in Foreign Currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets denominated in Foreign Currencies are translated into naira at the Exchange rate ruling at the year end.

**l) Assets and Liabilities.**

These are stated at their net value;

**m) Advances and Imprest Accounts.**

It is the policy of the State Government that all advances granted shall be retired before the end of the Financial Year. However, where advances is given out close to the Financial Year End or an advance already given could not be accounted for, such an advance (or balance outstanding) is treated as Cash Equivalent in the Cash Flow Statements since there is no proof that such funds have been utilized.

**n) Cash and Cash Equivalent.**

These include Cash at hand, Cash at Bank and Cash Equivalent at the end of Financial Year.



**Sa'idu Abubakar PhD, FCNA, FCA.**  
Accountant General,  
Bauchi State.

**BAUCHI STATE GOVERNMENT  
OF NIGERIA**

**FINANANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2021**

**STATEMENT NO.1**

**BAUCHI STATE GOVERNMENT OF NIGERIA**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ANNUAL BUDGET 2021	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2021 N	ACTUAL 2020 N
	<b>RECEIPTS:</b>			
55,371,234,673.00	Statutory Allocation; FAAC	1	47,152,761,980.96	46,720,179,950.79
16,340,267,580.95	Value Added Tax Allocation	1	23,962,838,565.86	16,724,443,057.77
<b>71,711,502,253.95</b>	<b>Sub-total - Statutory Allocation</b>		<b>71,115,600,546.82</b>	<b>63,444,623,008.56</b>
14,561,000,000	Direct Taxes	2	15,942,365,979.14	11,679,914,905.92
208,230,500	Licences	2	75,959,725.00	87,029,012.94
	Mining Rents	2		
	Royalties	2		
1,872,047,886	Fees:	2	681,498,281.78	234,707,735.29
90,450,001	Fines:	2	39,041,748.21	12,166,100.00
330,381,280	Sales:	2	384,586,893.60	18,252,495.00
596,250,295	Earnings:	2	15,211,018.00	1,502,456.00
37,230,000	Sales/Rent on Government Buildings:	2	3,969,541.80	30,036,932.80
3,200,000	Sales/Rent on Lands and Others:	2	28,404,914.68	15,670,024.74
1,601,485,691	Repayment- General:	2	472,716,154.30	542,219,269.53
5,000	Investment Income	2	5,882,865.30	163,512,592.21
1,784,358,209.00	Interest Earned	2	252,764,845.82	253,723,287.99
950,000.00	Re-imbusement	2	46,000.00	560,000.00
<b>21,085,588,861.00</b>	<b>Sub-total - Independent Revenue</b>		<b>17,902,447,967.63</b>	<b>13,039,294,812.42</b>
	Other Revenue Source Of The Government	3		
<b>92,797,091,114.95</b>	<b>Total Receipts</b>		<b>89,018,048,514.45</b>	<b>76,483,917,820.98</b>

<b>PAYMENTS:</b>				
32,380,874,939.48	Personnel Cost (Including Salaries on CRF Charges)	4	29,306,919,822.22	30,191,779,346.42
45,000,000.00	State Government Contribution To Pension:	5	40,934,858.33	-
29,143,990,432.11	Overhead Charges:	6	25,622,230,723.59	24,773,420,339.07
9,682,502,475.00	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	6,249,561,087.21	6,387,830,500.23
2,079,329,750.00	Subvention To Parastatals:	8	3,221,111,267.96	2,288,377,544.43
	Other Operating Activities			
	<b>OTHER TRANSFERS</b>	9	-	-
<b>73,331,697,596.59</b>	<b>Total Payments</b>		<b>64,440,757,759.31</b>	<b>63,641,407,730.15</b>
<b>19,465,393,518.36</b>	<b>Net Cash flow from Operating activities</b>		<b>24,577,290,755.14</b>	<b>12,842,510,090.83</b>
	<b>Cash Flows From Investment Activities:</b>			
	Capital Expenditure: Funded From Aids & Grants:	10		
3,947,522,076.76	Capital Expenditure: Administrative Sector:	11	(1,852,528,970.22)	(2,162,181,654.89)
38,396,067,321.11	Capital Expenditure: Economic Sector:	11	(34,631,514,432.92)	(30,737,710,639.61)
851,200,000.00	Capital Expenditure: Law & Justice:	11	(20,860,994.50)	(110,239,722.94)
16,553,224,392.00	Capital Expenditure: Regional Development:	11	(14,645,432,016.62)	-
11,171,573,982.81	Capital Expenditure: Social Service Sector:	11	(6,485,985,757.82)	(6,405,077,460.78)
<b>70,919,587,772.68</b>	<b>Net Cash Flow from Investment activities</b>		<b>(57,636,322,172.08)</b>	<b>(39,415,209,478.22)</b>
	<b>Cash Flows From Financing Activities:</b>			
12,399,230,530.50	Proceeds from Aid and Grants	10	7,327,682,979.10	7,626,000,000.00
5,298,185,000.00	Proceeds from External Loan:	19	676,733,637.00	7,111,323,585.13
-	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural			

BAUCHI STATE AUDITOR-GENERAL'S REPORT

	<b>Resources</b>			
22,425,952,760.00	Proceeds of Loans From Other Funds	24	38,590,176,997.95	12,000,000,000.00
5,661,350,369.64	Proceeds From Other Capital Receipts	3B	8,280,246.00	-
2,041,621,219.00	Repayment of External Loans (Including Servicing)	19	(2,031,144,328.53)	(1,049,942,597.93)
2,500,000,000.00	Repayment of Treasury Bonds	20	(2,415,060,000.00)	(903,502,777.55)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
15,121,652,838.72	Repayment of Loan from Other Funds	24	(18,431,348,604.57)	(6,071,771,821.00)
<b>65,447,992,717.86</b>	<b>Net Cash Flows From Financing Activities:</b>		<b>23,725,320,926.95</b>	<b>18,712,106,388.65</b>
	<b>Movement in Other Cash Equivalent Accounts</b>			
	(Increase)/Decrease in Investments		(570,068.66)	(239,736,880.03)
	Net (Increase)/Decrease in Other Cash Equivalent Accounts	25	<b>10,021,865,496.23</b>	<b>15,122,517,278.71</b>
	<b>Total Cash Flow From Other Cash Equivalent Accounts</b>		(10,022,435,564.89)	14,882,780,398.68
<b>155,832,974,008.90</b>	<b>Net Cash For The Year</b>		<b>(19,356,146,054.88)</b>	<b>7,022,187,399.94</b>
	<b>Cash &amp; its Equivalent as at 1st January, 2021</b>		<b>24,738,004,736.96</b>	<b>17,715,817,337.02</b>
	<b>Cash &amp; its Equivalent as at 31ST DECEMBER, 2021</b>		<b>5,381,858,682.08</b>	<b>24,738,004,736.96</b>



SA'UDU ABUBAKAR PHD, FCNA, FCA.  
ACCOUNTANT GENERAL,  
BAUCHI STATE.




**STATEMENT NO. 2**

**BAUCHI STATE GOVERNMENT OF NIGERIA  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021**

<b>ASSETS</b>	<b>NOTES</b>	<b>CURRENT YEAR 2021</b>	<b>PREVIOUS YEAR 2020</b>
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	2,228,087,895.51	14,626,716,255.52
Pension Account (CBN/Bank)			
Other Banks of the Treasury	12	756,064,954.93	7,084,943,019.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,431,563,202.04	1,396,687,075.42
Cash Held by Ministries, Department & Agencies	14	966,142,629.60	1,629,658,386.33
<b>TOTAL LIQUID ASSETS</b>		<b>5,381,858,682.08</b>	<b>24,738,004,736.96</b>
<b>Investments and Other Cash Assets:-</b>			
State Government Investments	15	11,540,860,235.13	11,688,900,387.58
Imprests	16	270,718,820.86	255,026,320.86
Advances	17	760,140,828.68	751,081,827.01
Revolving Loans Granted	18	-	-
Intangible Assets		-	-
Remittances in transit	18	22,082,144,695.60	8,536,015,876.19
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>34,653,864,580.27</b>	<b>21,231,024,411.64</b>
LIABILITY OVER ASSETS		167,251,358,093.27	119,781,982,489.49
<b>TOTAL ASSETS</b>		<b>207,287,081,355.62</b>	<b>165,751,011,638.09</b>

<b><u>LIABILITIES:-</u></b>				
<b><u>PUBLIC FUNDS</u></b>				
Consolidated Revenue Fund:		8,722,589,496.75		37,022,851,674.71
Capital Development Fund:		24,469,665,400.96		5,503,113,712.99
Trust & Other Public Funds:	<b>25</b>	6,843,468,364.64		3,443,063,760.90
Police Reward Fund				
<b><u>TOTAL PUBLIC FUNDS</u></b>		<b>40,035,723,262.35</b>		<b>45,969,029,148.60</b>
<b><u>EXTERNAL AND INTERNAL LOANS</u></b>				
External Loans States	<b>19</b>	55,528,668,906.50		51,266,010,987.40
FGN/States/LGC Bonds & Treasury Bonds	<b>20</b>	13,340,162,547.97		14,397,224,978.72
Nigerian Treasury Bills (NTBs)				
Development Loan Stock	<b>22</b>			
Other Internal Loans (Promissory Notes)				
Internal Loans from Other Funds	<b>24</b>	74,277,574,916.75		54,118,746,523.37
<b><u>TOTAL EXTERNAL AND INTERNAL LOANS</u></b>		<b>143,146,406,371.22</b>		<b>119,781,982,489.49</b>
<b><u>OTHER LIABILITIES</u></b>				
Deposits:-				-
Domestic Arrears	<b>26</b>	24,104,951,722.05		
<b><u>TOTAL LIABILITIES</u></b>		<b>207,287,081,355.62</b>		<b>165,751,011,638.09</b>

  
**SA'IDU ABUBAKAR PhD, FCNA, FCA.**  
**ACCOUNTANT GENERAL,**  
**BAUCHI STATE.**

**STATEMENT NO. 3**

**BAUCHI STATE GOVERNMENT OF NIGERIA**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ACTUAL PREVIOUS YR. 2020	NOTES	ACTUAL YR. 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	N	%
32,205,558,780.36	Opening Balance:-	37,022,851,674.71					
	<b>ADD REVENUE:</b>						
	Transfer From Capital Development Fund:						
46,720,179,950.79	Statutory Allocation; FAAC	47,152,761,980.96	55,371,234,673.00	55,371,234,673.00	0.00	0.00	85.16
16,724,443,057.77	Value Added Tax Allocation	23,962,838,565.86	16,340,267,580.95	16,340,267,580.95	0.00	0.00	146.65
63,444,623,008.56	Sub-total - Statutory Allocation	71,115,600,546.82	71,711,502,253.95	71,711,502,253.95	0.00	0.00	99.17
11,679,914,905.92	Direct Taxes	15,942,365,979.14	14,561,000,000.00	14,561,000,000.00	0.00	0.00	98.50
87,029,012.94	Licences	75,959,725.00	208,230,500.00	208,230,500.00	0.00	0.00	36.48
	Mining Rents				0.00	0.00	
	Royalties				0.00	0.00	
234,707,735.29	Fees:	681,498,281.78	1,872,047,886.00	1,872,047,886.00	0.00	0.00	36.40
12,166,100.00	Fines:	39,041,748.21	90,450,000.50	90,450,000.50	0.00	0.00	43.16
18,252,495.00	Sales:	384,586,893.60	330,381,280.00	330,381,280.00	0.00	0.00	116.41
1,502,456.00	Earnings:	15,211,018.00	596,250,294.50	596,250,294.50	0.00	0.00	2.55
30,036,932.80	Sales/Rent on Government Buildings:	3,969,541.80	37,230,000.00	37,230,000.00	0.00	0.00	10.66
15,670,024.74	Sales/Rent on Lands and Others:	28,404,914.68	3,200,000.00	3,200,000.00	0.00	0.00	887.65
542,219,269.53	Repayment- General:	472,716,154.30	1,601,485,691.00	1,601,485,691.00	0.00	0.00	129.42

BAUCHI STATE AUDITOR-GENERAL'S REPORT

163,512,592.21	Investment Income	2	5,882,865.30	5,000.00	5,000.00	0.00	0.00	117657.31
253,723,287.99	Interest Earned	2	252,764,845.82	1,784,358,209.00	1,784,358,209.00	0.00	0.00	14.17
560,000.00	Re-imbursment	2	46,000.00	950,000.00	950,000.00	0.00	0.00	4.84
13,039,294,812.42	Sub-total - Independent Revenue		17,902,447,967.63	21,085,588,861.00	21,085,588,861.00	0.00	0.00	84.90
	Other Revenue Source Of The Government							
108,689,476,601.34	<b>TOTAL REVENUE:</b>		126,040,900,189.16					
	<b>LESS EXPENDITURE</b>							
30,191,779,346.42	Personnel Cost	4	29,306,919,822.22	32,380,874,939.48	30,940,193,898.34	1,440,681,041.14	3,073,955,117.26	90.51
-	State Government Contribution To Pension:	5	40,934,858.33	45,000,000.00	25,000,000.00	20,000,000.00	4,065,141.67	90.97
24,773,420,339.07	Overhead Charges:	6	25,622,230,723.59	29,143,990,432.11	21,994,940,432.11	7,149,050,000.00	3,521,759,708.52	87.92
6,387,830,500.23	Consolidated Revenue Fund Charges	7	6,249,561,087.21	9,682,502,475.00	6,779,312,586.00	2,903,189,889.00	3,432,941,387.79	64.54
2,288,377,544.43	Subvention To Parastatals:	8	3,221,111,267.96	2,079,329,750.00	868,174,750.00	1,211,155,000.00	1,141,781,517.96	154.91
-	OTHER TRANSFERS	9	-					
63,641,407,730.15			64,440,757,759.31	73,331,697,596.59	60,607,621,666.45	12,724,075,930.14	8,890,939,837.28	87.88
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE:</b>							
1,049,942,597.93	Repayments: External Loans: FGN	19	2,031,144,328.53	2,041,621,219.00	2,041,621,219.00	0.00	0.00	99.49
903,502,777.55	Repayments: Treasury Bond	20	2,415,060,000.00	2,500,000,000.00	2,500,000,000.00	0.00	0.00	96.60
-	Repayments: Nigerian Treasury Bills	21	-					
-	Repayments: Development Loan Stock	22	-					
-	Repayments: Other Internal Loans (Promissory Notes)	23	-					
6,071,771,821.00	Repayments: Internal Loans from Other Funds	24	18,431,348,604.57	15,121,652,838.72	15,121,652,838.72	0.00	0.00	
8,025,217,196.48			22,877,552,933.10			0.00	0.00	
71,666,624,926.63	<b>TOTAL EXPENDITURE:</b>		87,318,310,692.41			0.00	0.00	
37,022,851,674.71	<b>OPERATING BALANCE:</b>		38,722,589,496.75			0.00	0.00	

**BAUCHI STATE AUDITOR-GENERAL'S REPORT**

	<b>APPROPRIATIONS/TRANSFERS:</b>								
	Transfer to Capital Development Fund:	9	30,000,000,000.00	59,134,869,112.54	59,134,869,112.54	0.00	0.00		
	<b>Closing Balance:</b>		<b>8,722,589,496.75</b>						
	<i>The Accompanying Notes Form Part of these statements</i>								

  
**SAJDU ABUBAKAR PhD, FCNA, FCA.**  
**ACCOUNTANT GENERAL,**  
**BAUCHI STATE.**



**STATEMENT NO. 4**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ACTUAL PREVIOUS YR. 2020	NOTES	TOTAL CAPITAL EXPENDITURE 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET		PERFORMANCE ON TOTAL
						N	%	
18,180,999,606.08	Opening Balance:	5,503,113,712.99						
	<b>ADD REVENUE</b>							
	Transfer From Consolidated Revenue Fund:							
-	9	30,000,000,000.00	59,134,869,112.54	59,134,869,112.54	0.00	29,134,869,112.54	50.73	
7,626,000,000.00	Aids & Grants	7,327,682,979.10	12,399,230,530.50	12,399,230,530.50	0.00	5,071,547,551.40	59.10	
7,111,323,585.13	External Loans States	676,733,637.00	5,298,185,000.00	5,298,185,000.00	0.00	4,621,451,363.00	12.77	
-	State Treasury Bonds	-						
	Nigerian Treasury Bills							
	Development Loan Stock							
	Other Internal Loans (Promissory Notes)							
12,000,000,000.00	Internal Loans from Other Funds	38,590,176,997.95	22,425,952,760.00	22,425,952,760.00	0.00	6,164,224,237.95	127.49	
-	Miscellaneous - Other Capital Receipts	8,280,246.00	5,661,350,369.64	5,661,350,369.64	0.00	5,653,070,123.64	0.15	
<b>26,737,323,585.13</b>		<b>76,602,873,860.05</b>						
<b>44,918,323,191.21</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>82,105,987,573.04</b>	<b>104,919,587,772.68</b>	<b>104,919,587,772.68</b>	<b>-</b>	<b>38,316,713,912.63</b>	<b>68.73</b>	



**BAUCHI STATE GOVERNMENT  
OF NIGERIA**

**NOTES TO THE FINANCIAL  
STATEMENTS**

**FOR THE**

**YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2021**



**NOTES TO THE ACCOUNTS**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**

<b>NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021</b>						
<b>NOTE</b>	<b>DETAILS</b>	<b>REF. NOTE</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	<b>REMARKS</b>
<b>1A</b>	<b>GROSS STATUTORY PERFORMANCE</b>					
	<b>A- Share of Statutory Allocation from FAAC</b>		<b>N</b>			
	Net Share of Statutory Allocation from FAAC		42,356,041,197.12	42,371,234,673.00	(15,193,475.88)	
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation -others		4,493,620,965.08	13,000,000,000.00	(8,506,379,034.92)	
	Share of Federal Accounts Allocation- Excess Crude Oil		303,099,818.76	0	303,099,818.76	
	<b>Total (GROSS) FAAC Allocation to State</b>		<b>47,152,761,980.96</b>	<b>55,371,234,673.00</b>	<b>(8,218,472,692.04)</b>	
			0	0	0	
	<b>B. VALUE ADDED TAX</b>		0	0	0	
	Share of Value Added Tax (VAT)		23,962,838,565.86	16,340,267,580.95	7,622,570,984.91	
<b>1B</b>	<b>NET FAAC ALLOCATION (MONTHLY BREAK DOWN)</b>					
	<b>DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
		<b>A</b>	<b>B</b>			
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DED. AT SOURCE</b>	<b>GROSS RECEIPTS</b>		
	JANUARY	2,065,880,967.81	965,239,339.61	3,031,120,307.42		
	FEBRUARY	2,365,503,948.11	915,139,315.25	3,280,643,263.36		
	MARCH	1,871,240,987.64	992,300,615.95	2,863,541,603.59		
	APRIL	2,225,165,262.60	740,575,471.51	2,965,740,734.11		
	MAY	2,547,866,850.95	771,640,661.59	3,319,507,512.54		

JUNE	1,950,310,986.89	858,251,195.23	2,808,562,182.12		
JULY	3,279,487,564.57	1,226,324,493.95	4,505,812,058.52		
AUGUST	3,420,021,543.99	1,363,871,138.36	4,783,892,682.35		
SEPTEMBER	2,360,351,195.64	1,422,493,673.53	3,782,844,869.17		
OCTOBER	2,987,521,185.66	1,428,457,452.72	4,415,978,638.38		
NOVEMBER	1,511,845,334.43	1,376,887,749.73	2,888,713,084.16		
DECEMBER	2,583,067,577.11	1,126,616,684.29	3,709,684,261.40		
<b>TOTAL</b>	<b>29,168,263,405.40</b>	<b>13,187,777,791.72</b>	<b>42,356,041,197.12</b>		
<b>1C</b>	<b>OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)</b>				
<b>DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.</b>					
<b>MONTH</b>	<b>EXCESS CRUDE/EXCHANGE GAINS AND OTHERS</b>	<b>VALUE ADDED TAX (VAT)</b>	<b>FOREX EQUALISATION ACCOUNT</b>	<b>PARIS CLUB REFUND</b>	<b>TOTAL 2021</b>
JANUARY	97,251,144.10	1,970,337,117.61	0	0	5,098,708,569.13
FEBRUARY	66,245,529.97	1,801,890,700.97	0	0	5,148,779,494.30
MARCH	67,755,112.65	1,781,522,466.54	0	0	4,712,819,182.78
APRIL	43,294,178.59	2,080,854,653.27	0	0	5,089,889,565.97
MAY	59,474,405.77	2,057,890,587.29	0	0	5,436,872,505.60
JUNE	444,334,755.68	2,153,109,609.16	0	0	5,406,006,546.96
JULY	28,674,234.17	1,833,981,021.57	0	0	6,368,467,314.26
AUGUST	169,359,431.71	1,989,687,337.39	0	0	6,942,939,451.45
SEPTEMBER	47,525,414.44	2,083,234,678.96	0	0	5,913,604,962.57
OCTOBER	46,569,933.29	1,928,833,862.05	0	0	6,391,382,433.72
NOVEMBER	2,177,954,480.95	1,925,378,285.16	0	0	6,992,045,850.27
DECEMBER	1,548,282,162.52	2,356,118,245.89	0	0	7,614,084,669.81
<b>TOTAL</b>	<b>4,796,720,783.84</b>	<b>23,962,838,565.86</b>	<b>0</b>	<b>0</b>	<b>71,115,600,546.82</b>

BAUCHI STATE AUDITOR-GENERAL'S REPORT

<b>2A</b>	<b>INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Direct Taxes	15,942,365,979.14	14,561,000,000.00	(1,381,365,979.10)
	<b>TOTAL - Direct Taxes</b>	<b>15,942,365,979.14</b>	<b>14,561,000,000.00</b>	<b>(1,381,365,979.10)</b>
	<b>LICENCES</b>			
	BOARD OF INTERNAL REVENUE	75,708,225.00	145,000,000.00	(69,291,775.00)
	MINISTRY OF AGRICULTURE	251,500.00	53,780,500.00	(53,529,000.00)
	MINISTRY OF HEALTH	0	2,550,000.00	(2,550,000.00)
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT	0	5,000,000.00	
	MINISTRY OF INFORMATION AND COMMUNICATION	0	100,000.00	(100,000.00)
	BASEPA	0	1,800,000.00	(1,800,000.00)
	<b>TOTAL - Licences</b>	<b>75,959,725.00</b>	<b>208,230,500.00</b>	<b>(125,470,775.00)</b>
<b>2B</b>	<b>FEES</b>			
	BOARD OF INTERNAL REVENUE	304,969,486.55	110,000,000.00	194,969,486.55
	MINISTRY OF AGRICULTURE	2,380,050.00	41,430,500.00	(39,050,450.00)
	MINISTRY OF FINANCE	0	0	0
	MINISTRY OF COMMERCE AND INDUSTRY	1,990,000.00	0	1,990,000.00
	MINISTRY OF EDUCATION	8,185,200.00	21,000,000.00	(12,814,800.00)
	MINISTRY OF HEALTH			-
	MINISTRY OF JUSTICE	188,679,050.78	20,000,000.00	168,679,050.78
	BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT	15,120,000.00	3,000,000.00	12,120,000.00
	STATE DEVELOPMENT BOARD	2,615,935.00	11,000,000.00	(8,384,065.00)

BAUCHI STATE AUDITOR-GENERAL'S REPORT

MINISTRY OF WORKS AND TRANSPORT		77,292,598.05	31,299,000.00	45,993,598.05
MINISTRY OF SOCIAL, YOUTH & SPORT		2,548,000.00	700,000.00	1,848,000.00
MINISTRY OF SOCIAL DEVELOPMENT		0	0	0
MINISTRY OF ENVIRONMENT AND SOLID MINERALS		0	0	0
BAUCHI ROADS AND TRAFFIC AGENCY		1,711,000.00	25,000,000.00	(23,289,000.00)
BASEPA		-	1,600,000.00	(1,600,000.00)
OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		0	0	0
OFFICE OF THE STATE AUDITOR GENERAL		0	750,000.00	(750,000.00)
JUDICIARY		8,123,670.00	30,100,000.00	(21,976,330.00)
SHARI'A COURT OF APPEAL		5,294,890.00	10,000,000.00	(4,705,110.00)
GOVERNOR'S OFFICE		28,950,000.00	10,000,000.00	18,950,000.00
AMINU SALEH COLLEGE OF EDUCATION, AZARE		300,000.00	68,780,000.00	(68,480,000.00)
ATAP		2,062,030.00	140,000,000.00	(137,937,970.00)
STATE UNIVERSITY		-	217,000,000.00	(217,000,000.00)
COLLEGE OF AGRIC		-	54,738,386.00	(54,738,386.00)
CLIS MISAU		-	124,000,000.00	(124,000,000.00)
COLLEGE OF EDUCATION KANGERE		1,000,000.00	0	1,000,000.00
SPECIAL SCHOOLS MANAGEMENT BOARD		0	0	0
GALAMBI RANCHING COMPANY		0	0	0
SPECIAL SCHOOLS MGT BOARD		0	0	0
COLLEGE OF NURSING AND MIDWIFERY		22,708,150.00	11,300,000.00	11,408,150.00
COLLEGE OF HEALTH TECH NINGI		0	7,000,000.00	(7,000,000.00)
MINISTRY OF POWER, SCIENCE AND TECHNOLOGY		0	0	0
MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT		0	3,000,000.00	(3,000,000.00)
OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT		0	0	0
MUSLIMS PILGRIMS WELFARE BOARD		0	0	0

BAUCHI STATE AUDITOR-GENERAL'S REPORT

	MIN OF COOPERATIVES AND SME DEVELOPMENT		-	700,000.00	(700,000.00)
	MINISTRY OF LANDS AND SURVEY		7,568,221.40	921,650,000.00	(914,081,778.60)
	HOSPITALS MANAGEMENT BOARD		0	0	0
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		0	8,000,000.00	
	<b>TOTAL - FEES</b>		<b>681,498,281.78</b>	<b>1,872,047,886.00</b>	<b>(267,767,825.62)</b>
<b>2C</b>	<b>FINES</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	BOARD OF INTERNAL REVENUE		30,839,110.18	2,000,000.00	28,839,110.18
	BASEPA		0	1,800,000.00	(1,800,000.00)
	JUDICIARY		2,693,766.00	12,000,000.00	(9,306,234.00)
	SHARI'A COURT OF APPEAL		5,508,872.03	10,000,000.00	(4,491,127.97)
	BAUCHI ROADS AND TRAFFIC AGENCY		0	64,650,000.50	
	<b>TOTAL - FINES</b>		<b>39,041,748.21</b>	<b>90,450,000.50</b>	<b>13,241,748.21</b>
<b>2D</b>	<b>SALES</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	OFFICE OF THE ACCOUNTANT GENERAL		26,455,155.25	5,853,330.00	20,601,825.25
	MINISTRY OF AGRICULTURE		169,700.00	257,617,950.00	(257,448,250.00)
	GALAMBI RANCHING		0	0	0
	MINISTRY OF WORKS TRANSPORT		307,165,615.42	250,000.00	306,915,615.42
	CIVIL SERVICE COMMISSION		16,500.00	350,000.00	(333,500.00)
	TEACHERS SERVICE COMMISSION		0	3,500,000.00	(3,500,000.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION		47,231,475.88	0	47,231,475.88
	HOUSE OF ASSEMBLY SERVICE COMMISSION		0	0	0
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION		0	2,250,000.00	(2,250,000.00)
	BAUCHI STATE SCHOLARSHIP BOARD		3,149,447.05	100,000.00	3,049,447.05

BAUCHI STATE AUDITOR-GENERAL'S REPORT

	JUDICIAL SERVICE COMMISSION	386,700.00	230,000.00	156,700.00
	STATE UNIVERSAL BASIC EDUCATION	-	23,000,000.00	(23,000,000.00)
	LOCAL GOVERNMENT SERVICE COMMISSION	12,300.00	50,000.00	(37,700.00)
	MINISTRY OF INFORMATION AND COMMUNICATION	0	0	0
	MINISTRY OF CULTURE AND TOURISM	0	37,000,000.00	37,000,000.00
	BASEPA	0	180,000.00	180,000.00
	<b>TOTAL - Sales</b>	<b>384,586,893.60</b>	<b>330,381,280.00</b>	<b>91,385,613.60</b>
<b>2E</b>	<b>EARNINGS</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	BOARD OF INTERNAL REVENUE	0	0	0
	OFFICE OF THE ACCOUNTANT GENERAL	0	0	0
	MINISTRY OF AGRICULTURE	0	10,000,000.00	
	GALAMBI RANCHING	0	50,000.00	(50,000.00)
	MINISTRY OF COMMERCE AND INDUSTRY	13,626,204.50	2,10,064,094.50	(196,437,890.00)
	MINISTRY OF HEALTH.	0	0	0
	MINISTRY OF LANDS & HOUSING	0	0	0
	STATE DEVELOPMENT BOARD	621,060.00	15,000,000.00	(14,378,940.00)
	BOIR	0	0	0
	MINISTRY OF WORKS	0	0	0
	SPORTS COUNCIL	831,000.00	500,000.00	331,000.00
	MINISTRY OF SOCIAL DEVELOPMENT	0	0	0
	BASEPA	0	1,150,000.00	(1,150,000.00)
	MINISTRY OF INFORMATION, TOURISM AND CULTURE	0	5,000,000.00	(5,000,000.00)
	BATV	112,753.50	11,000,000.00	(10,887,246.50)
	BRC	0	15,950,200.00	(15,950,200.00)
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	0	150,000,000.00	(150,000,000.00)

	MINISTRY OF EDUCATION		0	0	0	0
	COE AZARE		0	114,656,000.00	(114,656,000.00)	
	COLLEGE OF AGRIC		0	0	0	
	CLIS MISAU		0	250,000.00	(250,000.00)	
	A.T.A. POLYTECHNIC, BAUCHI		0	21,180,000.00	0	
	BACYWARD		0		0	
	COLLEGE OF NURSING AND MIDWIFERY		0	200,000.00	(200,000.00)	
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		0	19,250,000.00	(19,250,000.00)	
	MINISTRY OF CULTURE AND TOURISM		20,000.00	22,000,000.00		
	ABUBAKAR TATARALI POLYTECHNIC		0	0	0	
	<b>TOTAL - Earnings</b>		<b>15,211,018.00</b>	<b>596,250,294.50</b>	<b>(527,879,276.50)</b>	
<b>2F</b>	<b>RENT ON GOVERNMENT BUILDINGS</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>	
	OFFICE OF THE ACCOUNTANT GENERAL		3,869,541.80	31,330,000.00	(27,460,458.20)	
	MINISTRY OF AGRICULTURE		0	0	0	
	MINISTRY OF TOURISM AND CULTURE		0	100,000.00	100,000.00	
	GALAMBI RANCHING		0	0	0	
	MINISTRY OF COMMERCE & INDUSTRY		0	0	0	
	STATE DEVELOPMENT BOARD		0	5,000,000.00	(5,000,000.00)	
	MINISTRY OF INFORMATION, TOURISM & CULTURE		0	0	0	
	SPORTS COUNCIL		100,000.00	800,000.00	(700,000.00)	
	MINISTRY OF ENVIRONMENT & FORESTRY		0	0	0	
	SSG		0	0	0	
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT		0	0	0	
	<b>TOTAL- Rent on Government Buildings</b>		<b>3,969,541.80</b>	<b>37,230,000.00</b>	<b>(33,160,458.20)</b>	

<b>2G</b>	<b>RENT ON LANDS &amp; OTHERS</b>				<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	MINISTRY OF AGRICULTURE	1,483,154.28			700,000.00	783,154.28
	GALAMBI RANCHING COMPANY	0			500,000.00	(500,000.00)
	MINISTRY OF ENVIRONMENT AND HOUSING	0			300,000.00	
	MINISTRY OF LANDS AND SURVEY	25,068,716.40			1,200,000.00	23,868,716.40
	BASEPA	1,853,044.00			500,000.00	
	<b>TOTAL - Rent on Lands &amp; Others</b>	<b>28,404,914.68</b>			<b>3,200,000.00</b>	<b>24,151,870.68</b>
<b>2H</b>	<b>REPAYMENTS</b>				<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	OFFICE OF THE ACCOUNTANT GENERAL	472,716,154.30			1,601,485,691.00	1,128,769,536.70
	MINISTRY OF COMMERCE					
	<b>TOTAL - Repayments</b>	<b>472,716,154.30</b>			<b>1,601,485,691.00</b>	<b>(1,128,769,536.70)</b>
<b>2I</b>	<b>INVESTMENT INCOME</b>				<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	OFFICE OF THE ACCOUNTANT GENERAL	5,882,865.30			5,000.00	5,877,865.30
	MINISTRY OF AGRICULTURE	0			0	0
	<b>TOTAL - Investment Income</b>	<b>5,882,865.30</b>			<b>5,000.00</b>	<b>5,877,865.30</b>
<b>2J</b>	<b>INTEREST EARNED</b>				<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	OFFICE OF THE ACCOUNTANT GENERAL	252,764,845.82			1,784,358,209.00	(1,531,593,363.18)
	<b>TOTAL-Interest Earned</b>	<b>252,764,845.82</b>			<b>1,784,358,209.00</b>	<b>(1,531,593,363.18)</b>



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<b>2K</b>	<b>RE-IMBURSEMENT</b>								
	MINISTRY OF COMMERCE AND INDUSTRY		46,000.00		50,000.00		(4,000.00)		
	STATE AUDIT DEPARTMENT		0		900,000.00		(900,000.00)		
	<b>TOTAL - Re-Imbursement</b>		<b>46,000.00</b>		<b>950,000.00</b>		<b>(904,000.00)</b>		
<b>3A</b>	<b>OTHER REVENUE SOURCES OF THE GOVERNMENT</b>								
			0		0		0		
	Ministry for Local Government Affairs		0		0		0		
	Ministry of Finance		0		0		0		
	State Audit		0		0		0		
	LGSC		0		0		0		
	OVC		0		0		0		
	ANFEA		0		0		0		
	OHCS		0		0		0		
	BACATMA		0		0		0		
	PHCDA		0		0		0		
	MANR		0		0		0		
	SUBEB		0		0		0		
	MIN. OF COMMERCE		0		0		0		
			0		0		0		
<b>3B</b>	<b>CAPITAL RECEIPTS</b>								
	Other Capital Receipt (Revenue Sources)		8,280,246.00		5,661,350,369.64		(5,653,070,123.64)		
	Domestic Borrowings		38,590,176,997.95		22,425,952,760.00		6,164,224,237.95		
	INTERNATIONAL Borrowings		676,733,637.00		5,298,185,000.00		(4,621,451,363.00)		
	<b>TOTAL- Other Revenue Sources</b>		<b>39,275,190,880.95</b>		<b>33,385,488,129.64</b>		<b>(4,110,297,248.69)</b>		

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	<b>RECURRENT REVENUE SUMMARY (IGR)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Direct Taxes		15,942,365,979.14	14,561,000,000.00	(1,318,365,979.10)
	Licences		75,959,725.00	208,230,500.00	(125,470,775.00)
	Fees		681,498,281.78	1,872,047,886.00	(267,767,825.62)
	<b>FINES</b>		39,041,748.21	90,450,000.50	13,241,748.21
	Sales		384,586,893.60	330,381,280.00	91,385,613.60
	Earnings		15,211,018.00	596,250,294.50	(527,879,276.50)
	Rent on Government Buildings		3,969,541.80	37,230,000.00	(33,160,458.20)
	Rent on Lands & Others		28,404,914.68	3,200,000.00	24,151,870.68
	Repayments		472,716,154.30	1,601,485,691.00	(1,128,769,536.70)
	Investment Income		5,882,865.30	5,000.00	5,877,865.30
	Interest Earned		252,764,845.82	1,784,358,209.00	(1,531,593,363.18)
	Re-Imbursement		46,000.00	950,000.00	(904,000.00)
			<b>17,902,447,967.63</b>	<b>21,085,588,861.00</b>	<b>(3,041,983,084.87)</b>
<b>4A</b>	<b>A- TOTAL PERSONNEL COSTS (INCLUDING SALARIES DIRECTLY CHARGED TO CRF IN NOTE 4B BELOW):</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Administrative Sector:				
	Government House		67,197,895.25	75,337,048.00	8,139,152.75
	DGO		12,582,914.76	14,443,766.04	1,860,851.28
	SSG's Office (Governor's Office)		226,791,301.89	262,277,618.44	35,486,316.55
	Bauchi State House of Assembly		91,356,295.70	144,568,111.45	53,211,815.75
	Min. of Information		234,580,890.20	308,364,530.16	73,783,639.96
	Office Of The Head of Civil service		915,974,947.85	934,464,762.10	18,489,814.25
	Office of State Auditor General		215,353,564.56	255,515,051.59	40,161,487.03
	Office of Auditor General For Local Government		136,558,894.16	141,786,998.52	5,228,104.36

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	Civil Service Commission	15,102,361.86	17,665,930.16	2,563,568.30	
	Local Government Service Comm.	14,114,401.44	18,374,262.51	4,259,861.07	
	Ministry of Religious Affairs	120,237,786.74	140,241,569.00	20,003,782.26	
	Ministry of Special Duties	-	-	-	
	<b>TOTAL</b>	<b>2,049,851,254.41</b>	<b>2,313,039,647.97</b>	<b>263,188,393.56</b>	
<b>4B</b>	<b>ECONOMIC SECTOR:</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>	
	Ministry of Agriculture And Rural Development	1,066,688,958.58	1,189,363,218.71	122,674,260.13	
	Ministry of Finance	150,863,944.02	232,417,156.55	81,553,212.53	
	Office Of The Accountant General	651,709,625.36	797,856,181.00	146,146,555.64	
	Ministry of Commerce And Industry	160,019,845.48	184,632,570.42	24,612,724.94	
	Ministry of Cooperatives & SME Dev't.	16,104,138.76	67,765,216.25	51,661,077.49	
	Min. of power, Science & Technology	36,442,113.88	50,277,412.32	13,835,298.44	
	Ministry Of Natural Resources	4,486,656.24	14,836,656.24	10,350,000.00	
	Ministry of Works & Transport	469,707,720.73	550,531,941.44	80,824,220.71	
	Ministry of Tourism And Culture	62,149,345.84	196,039,344.80		
	Ministry of Land And Survey	42,100,788.33	152,199,997.95	110,099,209.62	
	Ministry of Environment And Housing	131,516,642.94	169,246,701.40	37,730,058.46	
	Ministry of Budget & Econ. Plan.	76,935,870.72	91,496,174.84	0	
	Ministry of Environment	0	59,212,005.73	59,212,005.73	
	Min. of Water Resources	41,503,470.79	84,508,421.00	43,004,950.21	
	<b>TOTAL</b>	<b>2,910,229,121.67</b>	<b>3,840,382,998.65</b>	<b>781,703,573.90</b>	



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4F	ADMINISTRATIVE SECTOR:	ACTUAL 2021	TOTAL BUDGET 2021	VARIANCE
	State Boundary Commission	0	0	0
	Budget Monitoring, Price Intelligence And Public Procurement Unit	0	0	0
	office of the chief of staff	0	0	0
	State Emergency Management Agency (SEMA)	3,508,689.58	5,052,513.80	1,543,824.22
	Sustainable Development Goals	0	0	0
	Bauchi State Social Investment Office	0	0	0
	Agency For Orphans & Vul. Children	0	0	0
	Bureau Of Privatization And Economic Reforms	0	0	0
	Agency For People Living With Disability	84,757,532.03	91,493,628.68	6,736,096.65
	Bauchi State Assembly Service Commission	0	0	0
	Bauchi State Television (BATV)	71,555,560.30	77,145,658.40	5,590,098.10
	Bauchi Radio Corporation (BRC)	108,756,847.87	117,403,937.22	8,647,089.35
	Bureau for Information Technology	9,438,520.08	85,531,279.47	76,092,759.39
	Bauchi State Pension Board	2,750,975.67	12,337,186.56	9,586,210.89
	Local Government Pension Board	6,364,376.64	8,130,888.00	1,766,511.36
	State INEC	20,387,130.48	28,629,250.69	8,242,120.21
	Bauchi State Sharia Commission	94,559,194.66	105,842,646.40	11,283,451.74
	Muslim Pilgrims Welfare Board	7,723,178.18	9,085,619.48	1,362,441.30
	Christians Pilgrims Welfare Board	6,652,890.36	10,191,648.00	3,538,757.64
	<b>TOTAL</b>	<b>416,454,895.85</b>	<b>550,844,256.70</b>	<b>134,389,360.85</b>

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<b>4G</b>	<b>ECONOMIC SECTOR</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	BSADP		373,280,920.09	410,447,936.00	37,167,015.91
	BASAC		36,107,964.44	43,492,414.41	7,384,449.97
	Galambi Ranching Company		39,045,272.30	55,105,621.28	16,060,348.98
	College Of Agriculture		378,716,854.32	409,693,371.47	30,976,517.15
	Debt Management Agency		37,247,950.56	51,674,396.81	14,426,446.25
	Board of Internal Revenue		345,008,069.79	426,282,187.76	81,274,117.97
	Bauchi Roads And Traffic Agency		0	62,200,000.00	62,200,000.00
	Bauchi State Tourism Board		7,462,034.30	22,164,671.07	14,702,636.77
	Bauchi State Env. Protection Agency (BASEPA)		466,054,878.51	474,577,933.12	8,523,054.61
	Bauchi State Urban Water And Sewerages Corporation		211,785,799.32	241,872,166.00	30,086,366.68
	RUWASA		53,733,440.36	63,449,315.88	9,715,875.52
	<b>TOTAL</b>		<b>1,948,443,183.99</b>	<b>2,260,960,013.80</b>	<b>312,516,829.81</b>
<b>4H</b>	<b>REGIONAL DEVELOPMENT:</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	State Development Board		100,217,493.29	112,134,630.33	11,917,137.04
	<b>TOTAL</b>		<b>100,217,493.29</b>	<b>112,134,630.33</b>	<b>11,917,137.04</b>
<b>4I</b>	<b>SOCIAL SERVICE SECTOR</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	SUBEB		45,521,413.07	102,068,104.72	56,546,691.65
	Agency for Nomadic Education		221,347,729.24	222,723,304.00	1,375,574.76
	SSMB		362,008,197.76	387,339,562.36	25,331,364.60
	Bauchi State Scholarship Board		10,358,354.16	12,040,768.82	1,682,414.66

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	BAUCHI STATE UNIVERSITY		548,324,971.55	858,289,289.50	309,964,317.95
	AMINU SALEH College Of Education Azare		1,895,188,079.91	1,935,525,010.00	40,336,930.09
	A D Rufa' I CLIS Misau		985,791,519.17	1,024,121,624.00	38,330,104.83
	ATAP Bauchi		1,414,386,459.16	1,479,129,234.36	64,742,775.20
	State Library Board		184,265,432.74	212,693,734.92	28,428,302.18
	Bauchi State Agency For Mass Education (BASAME)		102,765,987.49	110,365,644.00	7,599,656.51
	ADAMU TAFAWA BALEWA College of Education KANGERE		458,155,040.98	479,363,480.96	21,208,439.98
	PHCDA		877,417,860.24	887,673,520.00	10,255,659.76
	Hospitals Management Board		4,718,321,707.77	4,774,294,029.58	55,972,321.81
	College Of Nursing and Midwifery Bauchi		91,780,284.86	167,102,675.86	75,322,411.00
	Sch. Of Health Tech. Ningi		168,954,293.28	171,664,327.00	2,710,033.72
	DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY		16,462,151.64	17,032,500.00	570,348.36
	Specialist Hospital Board		304,241,148.75	331,392,131.24	27,150,982.49
	BACATMA		111,577,312.44	115,245,131.00	3,667,818.56
	Health Contributory Management Agency		0	0	0
	Bauchi State Health Trust Fund		0	0	0
	Bauchi State Comm. For Youth and Women Rehab and Development		24,661,272.50	27,924,238.33	3,262,965.83
	Bauchi State Sport Council		202,023,237.08	230,628,174.59	28,604,937.51
	Wikki Tourist Foot Club		197,383,020.28	221,900,000.00	24,516,979.72
	<b>TOTAL</b>		<b>12,940,935,454.07</b>	<b>13,768,516,485.24</b>	<b>541,860,493.55</b>
	<b>PUBLIC OFFICERS SALARY (GRF CHARGES)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Public Officers Salaries (SSG)		175,127,670.71	217,691,277.88	42,563,607.17
	Public Officers Salaries HOCS)		66,829,144.21	190,329,533.00	123,500,388.79
	Public Officers Salaries (BASHA)		259,251,330.70	296,797,536.97	37,546,206.27
	<b>TOTAL</b>		<b>501,208,145.62</b>	<b>704,818,347.85</b>	<b>203,610,202.23</b>

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<b>4K</b>	<b>SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Administrative Sector:	2,049,851,254.41	2,313,039,647.97	263,188,393.56
	Economic Sector:	2,910,229,121.67	3,840,382,998.65	930,153,876.98
	Law & Justice:	3,017,416,773.75	3,204,565,603.27	187,148,829.52
	Regional Development:	0	0	0
	Social Service Sector:	5,422,163,499.57	5,625,612,955.67	203,449,456.10
	Administrative Sector:	416,454,895.85	550,844,256.70	134,389,360.85
	ECONOMIC SECTOR	1,948,443,183.99	2,260,960,013.80	312,516,829.81
	Regional Development:	100,217,493.29	112,134,630.33	11,917,137.04
	SOCIAL SERVICE SECTOR	12,940,935,454.07	13,768,516,485.24	541,860,493.55
	PUBLIC OFFICERS SALARY (CRF CHARGES)	501,208,145.62	704,818,347.85	203,610,202.23
	<b>TOTAL</b>	<b>29,306,919,822.22</b>	<b>32,380,874,939.48</b>	<b>2,788,234,579.64</b>
	<b>EXTERNAL &amp; INTERNAL LOANS</b>			
	EXTERNAL LOANS			
	INTERNAL LOANS	22,877,552,933.10	23,063,621,992.58	(186,069,059.48)
	STALE VOUCHERS			
	<b>TOTAL</b>	<b>22,877,552,933.10</b>	<b>23,063,621,992.58</b>	<b>(186,069,059.48)</b>
<b>5</b>	<b>EMPLOYERS CONTRIBUTION TO PENSION ACCORDING TO SECTOR</b>			
	<b>ECONOMIC SECTOR</b>			
	BOARD OF INTERNAL REVENUE	40,934,858.33	45,000,000.00	4,065,141.67
		<b>40,934,858.33</b>	<b>45,000,000.00</b>	<b>4,065,141.67</b>



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<b>OVER HEAD COST</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
<b>6A</b>	<b>ADMINISTRATIVE SECTOR:</b>			
	Government House	2,175,076,892.39	2,201,351,250.00	26,274,357.61
	DGO	322,814,760.21	354,683,369.00	31,868,608.79
	SSG's Office (Governor's Office)	15,207,871,331.19	17,692,552,174.79	43,997,889.81
	Bauchi State House of Assembly	1,742,599,155.74	1,766,604,532.00	24,005,376.26
	Min. of Information	39,818,352.00	53,520,000.00	13,701,648.00
	Office Of The Head of Civil service	345,779,162.53	348,217,585.18	2,438,422.65
	Office of State Auditor General	68,670,007.94	86,300,000.00	17,629,992.06
	Office of Auditor General For Local Government	1,725,700.00	21,900,000.00	20,174,300.00
	Civil Service Commission	17,556,497.77	26,337,810.00	8,781,312.23
	Local Government Service Comm.	1,663,410.00	38,500,000.00	36,836,590.00
	Ministry of Religious Affairs	117,235,639.53	144,500,000.00	27,264,360.47
	Ministry of Special Duties	4,451,701.79	27,660,304.00	23,208,602.21
	<b>TOTAL</b>	<b>20,045,262,611.09</b>	<b>22,762,127,024.97</b>	<b>276,161,460.09</b>
<b>6B</b>	<b>ECONOMIC SECTOR:</b>			
	Ministry of Agriculture And Rural Development	12,119,695.75	58,871,000.00	46,751,304.25
	Ministry of Finance	2,186,872,643.60	2,204,769,281.95	17,896,638.35
	Office Of The Accountant General	551,494,615.43	624,380,000.00	72,885,384.57
	Ministry of Commerce And Industry	24,534,968.31	57,972,342.00	33,437,373.69
	Ministry of Cooperatives & SME Dev't.	9,411,000.00	22,843,000.00	13,432,000.00
	Min. of power, Science & Technology	24,457,195.25	62,979,550.00	38,522,354.75
	Ministry Of Natural Resources	11,233,250.00	46,780,000.00	35,546,750.00
	Ministry of Works & Transport	309,791,509.98	366,985,991.00	57,194,481.02
	Ministry of Tourism And Culture	14,092,650.00	51,119,290.00	37,026,640.00

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	Ministry of Land And Survey		33,114,835.00	69,950,000.00	36,835,165.00
	Ministry of Environment And Housing		2,822,888.50	20,430,000.00	17,607,111.50
	Ministry of Budget & Econ. Plan.		91,913,629.76	143,015,000.00	51,101,370.24
	Ministry of Solid Mineral		0	0	0
	Ministry of Environment		3,563,552.00	20,000,000.00	16,436,448.00
	Min. of Water Resources		0	0	0
	<b>TOTAL</b>		<b>3,275,422,433.58</b>	<b>3,750,095,454.95</b>	<b>474,673,021.37</b>
<b>6C</b>	<b>LAW &amp; JUSTICE:</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Judicial Service Comm.		26,995,236.50	53,619,024.00	26,623,787.50
	Ministry of Justice		348,744,677.94	386,226,558.00	37,481,880.06
	Judiciary		151,777,549.00	198,122,605.19	46,345,056.19
	Sharia Court of Appeal;		74,759,104.00	136,715,457.00	61,956,353.00
	<b>TOTAL</b>		<b>602,276,567.44</b>	<b>774,683,644.19</b>	<b>172,407,076.75</b>
<b>6D</b>	<b>REGIONAL DEVELOPMENT:</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
			0	0	0
	<b>TOTAL</b>		0	0	0
<b>6E</b>	<b>SOCIAL SERVICE SECTOR:</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Ministry of Women Affairs And Child Dev.		169,783,235.00	198,140,558.00	28,357,323.00
	Ministry of Education		928,507,114.26	943,450,000.00	14,942,885.74
	Teachers Service Commission		12,832,899.00	34,720,000.00	21,887,101.00
	Ministry of Health		539,585,613.22	596,805,000.00	57,219,386.78
	Ministry of Youth & Sport Development		48,560,250.00	63,790,000.00	15,229,750.00
	Ministry of Local Govt. Affairs		0	20,178,750.00	20,178,750.00
	<b>TOTAL</b>		<b>1,699,269,111.48</b>	<b>1,857,084,308.00</b>	<b>137,636,446.52</b>



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	Agency For People Living With Disability		22,131,909.05	32,750,000.00	10,618,090.95
	Bauchi State Assembly Service Commission		17,638,098.00	46,341,335.00	28,703,237.00
	Bauchi State Television (BATV)		30,922,231.63	54,211,000.00	23,288,768.37
	Bauchi Radio Corporation (BRC)		8,000,000.00	20,000,000.00	44,090,000.00
	Bureau for Information Technology		14,242,997.50	20,685,860.00	6,442,862.50
	Bauchi State Pension Board		2,075,000.00	6,466,700.00	4,391,700.00
	Local Government Pension Board		0	0	0
	State INEC		16,444,125.00	31,439,250.00	14,995,125.00
	Bauchi State Sharia Commission		17,073,500.00	32,314,160.00	15,240,660.00
	Muslim Pilgrims Welfare Board		6,723,798.96	55,760,775.00	49,036,976.04
	Christians Pilgrims Welfare Board		113,909,681.25	25,626,484.73	11,716,803.48
	<b>TOTAL</b>		<b>627,682,716.81</b>	<b>472,245,564.73</b>	<b>399,564,847.92</b>
<b>8B</b>	<b>ECONOMIC SECTOR:</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	BSADP		0	24,900,000.00	24,900,000.00
	BASAC		7,653,346.75	23,900,000.00	16,246,653.25
	Galambi Ranching Company		1,887,809.92	9,895,208.00	8,007,398.08
	College Of Agriculture		0	0	0
	Debt Management Agency		2,782,411.00	30,550,000.00	27,767,589.00
	Board of Internal Revenue		1,124,750,089.09	547,464,180.21	22,714,091.12
	Bauchi Roads And Traffic Agency		11,458,850.00	18,620,000.00	7,161,150.00
	Bauchi State Tourism Board		3,148,000.00	42,290,000.00	39,142,000.00
	Bauchi State Env. Protection Agency (BASEPA)		40,535,009.98	55,460,000.00	14,924,990.02
	Bauchi State Urban Water And Sewerages Corporation		500,000.00	53,900,000.00	53,400,000.00
	RUWASA		2,527,703.00	34,750,000.00	32,222,297.00
	<b>TOTAL</b>		<b>1,195,243,219.74</b>	<b>841,729,388.21</b>	<b>282,916,368.47</b>



BAUCHI STATE AUDITOR-GENERAL'S REPORT

	Health Contributory Management Agency		37,890,130.81	41,110,211.84	3,220,081.03
	Bauchi State Health Trust Fund		15,328,832.00	18,709,282.00	3,380,450.00
	Bauchi State Comm. For Youth and Women Rehab and Development		119,653,591.15	27,972,838.00	8,319,246.85
	Bauchi State Sport Council		71,622,114.97	81,770,000.00	10,147,885.03
	Wikki Tourist Foot Club		144,522,002.34	63,968,890.22	20,438,997.66
	<b>TOTAL</b>		<b>1,212,300,421.91</b>	<b>741,854,797.06</b>	<b>367,367,620.70</b>
<b>8E</b>	<b>SUBVENTION TO PARASTATALS (ACCORDING TO SECTORS)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Administrative Sector:		627,682,716.81	472,245,564.73	399,564,847.92
	Economic Sector:		1,195,243,219.74	841,729,388.21	282,916,368.47
	Law & Justice:		0	0	0
	Regional Development:		185,884,909.50	23,500,000.00	37,615,090.50
	Social Service Sector:		1,212,300,421.91	741,854,797.06	367,367,620.70
			<b>3,221,111,267.96</b>	<b>2,079,329,750.00</b>	<b>1,087,463,927.59</b>
<b>9</b>	<b>TRANSFER TO CAPITAL DEVELOPMENT FUND (ACCORDING TO SECTORS)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Administrative Sector:		0	0	0
	Economic Sector:		0	0	0
	Law & Justice:		0	0	0
	Regional Development:		0	0	0
	Social Service Sector:		0	0	0
	<b>TOTAL Transfer to Capital Development Fund</b>		<b>30,000,000,000.00</b>	<b>59,134,869,112.54</b>	<b>29,134,869,112.54</b>
	<b>Other Transfers ()</b>				
	Local Government % of Paris club recovery		0	0	0

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	<b>DETAILS OF AID &amp; GRANTS RECEIVED</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
<b>10</b>	Bilateral		0	0	0
	Multi Lateral		6,850,707,311.50	9,000,000,000.00	(3,081,043,545.00)
	FG Aid & Grants		476,975,667.60	3,399,230,530.50	(3,373,689,006.40)
	<b>TOTAL Details of Aid &amp; Grants Received</b>		<b>7,327,682,979.10</b>	<b>12,399,230,530.50</b>	<b>(6,454,732,551.40)</b>
<b>11A</b>	<b>A- DETAILS OF TOTAL CAPITAL EXPENDITURES (ACCORDING TO SECTORS)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Administrative Sector:		1,852,528,970.22	3,947,522,076.76	2,094,993,106.54
	Economic Sector:		34,631,514,432.92	38,396,067,321.11	3,764,552,888.19
	Law & Justice:		20,860,994.50	851,200,000.00	830,339,005.50
	Regional Development:		14,645,432,016.62	16,553,224,392.00	1,907,792,375.38
	Social Service Sector:		6,485,985,757.82	11,171,573,982.81	4,685,588,224.99
	<b>TOTAL</b>		<b>57,636,322,172.08</b>	<b>70,919,587,772.68</b>	<b>13,283,265,600.60</b>
<b>11B</b>	<b>B- DETAILS OF CAPITAL EXPENDITURES OF PARASTATALS (INCLUDED IN 11A ABOVE)</b>		<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	<b>Administrative Sector</b>				
	DEPUTY GOVERNOR'S OFFICE		0	20,000,000	20,000,000.00
	State Boundary Commission		0	47,700,000	47,700,000.00
	Budget Monitoring, Price Intelligence and Procurement Unit		28,800,000	84,350,000	55,550,000.00
	Office of The Chief of Staff		463,416,881	464,000,000	583,119.00

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Secretary to The State Government (Governor's Office)		934,642,853	1,461,772,760	527,129,906.58
State Emergency Management Agency (SEMA)		0	120,000,000	120,000,000.00
BAUCHI STATE SOCIAL INVESTMENT OFFICE		0	39,100,000	39,100,000.00
Civil Service Commission		6,286,568	51,460,000	45,173,431.56
LOCAL GOVERNMENT SERVICE COMMISSION		0	110,412,000	110,412,000.00
State INEC		9,220,742	42,000,000	32,779,258.43
Agency For Orphan & Vulnerable Children		0	55,500,000	55,500,000.00
AGENCY FOR PEOPLE LIVING WITH DISABILITY		0	159,500,000	159,500,000.00
MINISTRY OF SPECIAL DUTIES		5,000,000	75,000,000	70,000,000.00
Ministry of Religious Affairs & Community Relations		13,720,803	164,500,000	150,779,197.42
Muslim Pilgrims Welfare Board		305,202,481	315,000,000	9,797,519.43
Christian Pilgrims Welfare Board		4,663,350	25,460,000	20,796,650.00
State House of Assembly		23,880,000	130,250,000	106,370,000.00
Bauchi State Assembly Service Commission		0	101,967,317	101,967,316.76
Ministry of Information and communication		39,529,043	67,700,000	28,170,957.36
BUREAU FOR INFORMATION TECHNOLOGY		18,166,250	118,950,000	100,783,750.00
Office of The Head of Civil service		0	170,000,000	170,000,000.00
Office of The State Auditor General		0	102,900,000	102,900,000.00
Local Government Audit		0	20,000,000	20,000,000.00
<b>TOTAL</b>		<b>1,852,528,970.22</b>	<b>3,947,522,076.76</b>	<b>2,094,993,106.54</b>



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11C	ECONOMIC SECTOR:	ACTUAL 2021	TOTAL BUDGET 2021	VARIANCE
	Ministry of Agriculture And Rural Development	626,231,000.00	1,173,850,000.00	547,619,000.00
	Bauchi State Agricultural Development Prog. (BSADP)	107,662,761.70	182,549,450.00	74,886,688.30
	BASAC	10,719,000.64	104,600,000.00	93,880,999.36
	Galambi Ranching Comp.	450,000.00	38,460,000.00	38,010,000.00
	College Of Agriculture	-	67,608,638.00	67,608,638.00
	Ministry of Finance	87,684,004.81	173,300,000.00	85,615,995.19
	DEBT MANAGEMENT AGENCY	-	6,650,000.00	6,650,000.00
	Office Of The Accountant General	39,296,991.60	80,600,000.00	41,303,008.40
	Board of Internal Revenue	137,640,396.02	257,500,000.00	119,859,603.98
	MINISTRY OF COMMERCE AND INDUSTRY	44,087,437.50	111,708,000.00	67,620,562.50
	Ministry of Cooperatives & SME Dev't	12,878,750.00	178,000,000.00	165,121,250.00
	Ministry of Power, Science & Technology	174,015,366.12	335,000,000.00	160,984,633.88
	Ministry Of Natural Resources	20,821,000.00	81,910,000.00	61,089,000.00
	Ministry of Works & Transport	14,913,864,487.27	15,477,000,000.00	563,135,512.73
	BAUCHI ROADS AND TRAFFIC AGENCY	12,425,000.00	104,467,800.00	92,042,800.00
	MINISTRY OF TOURISM AND CULTURE	11,205,950.00	187,818,560.00	176,612,610.00
	Ministry of Budget & Econ. Plan.	17,346,250.00	107,300,000.00	89,953,750.00
	MINISTRY OF LANDS AND SURVEY	42,403,888.35	47,038,730.27	4,634,841.92
	Ministry of Environment And Housing	10,967,182,280.55	11,522,799,000.00	555,616,719.45
	Bauchi State Env. Protection Agency (BASEPA)	289,537,408.37	335,857,142.86	46,319,734.49
	Ministry of Water Resources	32,088,275.00	49,500,000.00	17,411,725.00
	Bauchi State Urban Water And Sewerages Corporation	6,957,057,223.92	7,532,999,999.98	575,942,776.06
	RUWASA	126,916,961.07	239,550,000.00	112,633,038.93
	Ministry of Solid Minerals	0	0	0
	Ministry of Environment	0	0	0
	<b>TOTAL</b>	<b>34,631,514,432.92</b>	<b>38,396,067,321.11</b>	<b>3,764,552,888.19</b>

<b>11D</b>	<b>LAW &amp; JUSTICE:</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Judicial Service Commission	0	137,200,000.00	137,200,000.00
	Ministry of Justice	0	18,500,000.00	18,500,000.00
	Judiciary	19,383,718.78	319,500,000.00	300,116,281.22
	Sharia Court of Appeal;	1,477,275.72	376,000,000.00	374,522,724.28
	<b>Regional Development:</b>	<b>20,860,994.50</b>	<b>851,200,000.00</b>	<b>830,339,005.50</b>
	State Development Board	14,645,432,016.62	16,553,224,392.00	1,907,792,375.38
	<b>TOTAL</b>	<b>14,645,432,016.62</b>	<b>16,553,224,392.00</b>	<b>1,907,792,375.38</b>
<b>11E</b>	<b>SOCIAL SERVICE SECTOR:</b>	<b>ACTUAL 2021</b>	<b>TOTAL BUDGET 2021</b>	<b>VARIANCE</b>
	Ministry of Women Affairs and Child Development	0	85,000,000.00	85,000,000.00
	Ministry of Education	117,563,046.22	870,900,000.00	753,336,953.78
	State Universal Basic Education Board (SUBEB)	491,759,590.94	662,204,674.00	170,445,083.06
	Agency For Nomadic Education	12,301,750.10	94,860,000.14	82,558,250.04
	Special Schools Management Board (SSMB)	20,686,664.00	67,000,000.00	46,313,336.00
	<b>TEACHERS' SERVICE COMMISSION</b>	<b>0</b>	<b>26,200,000.00</b>	<b>26,200,000.00</b>
	Bauchi State Scholarship Board	0	9,140,040.00	9,140,040.00
	Bauchi State University	0	37,000,000.00	37,000,000.00
	College of Education, Azare	0	208,000,000.00	208,000,000.00
	College For Legal & Islamic Studies Misau	0	65,080,000.00	65,080,000.00
	Abubakar Tatari Ali Polytechnic (ATAP)	0	174,000,000.00	174,000,000.00

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	State Library Board		0	78,000,000.00	78,000,000.00
	Bauchi State Agency For Mass Education (BASAME)		1,327,175.00	316,800,000.00	315,472,825.00
	Adult & Non Formal Education Institute Kangere		0	36,000,000.00	36,000,000.00
	Ministry of Health		2,064,603,261.26	3,051,672,202.68	987,068,941.42
	PHCDA		3,482,120,706.24	4,051,307,256.83	569,186,550.59
	Hospital Management Board		13,665,000.00	14,150,000.00	485,000.00
	College Of Nursing and Midwifery Bauchi		0	167,540,763.00	167,540,763.00
	College Of Health Technology Ningi		16,415,000.00	80,000,000.00	63,585,000.00
	Drugs & Medical Consumables Management Agency		3,500,000.00	54,787,500.00	51,287,500.00
	SPECIALIST HOSPITAL BAUCHI		0	279,300,000.00	279,300,000.00
	BACATMA		0	43,046,414.00	43,046,414.00
	Health Contributory Management Agency		25,479,319.69	63,073,532.16	37,594,212.47
	BAUCHI STATE HEALTH TRUST FUND		74,653,869.50	129,401,600.00	54,747,730.50
	Ministry of youth and sports Development		0	187,250,000.00	187,250,000.00
	Bauchi State Comm. For Youth and Women Rehab and Development		159,412,374.87	231,500,000.00	72,087,625.13
	Bauchi State Sport Council		2,498,000.00	14,500,000.00	12,002,000.00
	Wikki Tourist Foot Club		0	2,500,000.00	2,500,000.00
	MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS		0	71,360,000.00	71,360,000.00
	<b>TOTAL</b>		<b>6,485,985,757.82</b>	<b>11,171,573,982.81</b>	<b>4,685,588,224.99</b>
<b>12</b>	<b>CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>		<b>AMOUNT 2020</b>	<b>AMOUNT 2021</b>	
	CRF BANK BALANCE				
	BAC		14,626,716,255.52	2,228,087,895.51	0
	<b>TOTAL</b>		<b>14,626,716,255.52</b>	<b>2,228,087,895.51</b>	<b>0</b>

BAUCHI STATE AUDITOR-GENERAL'S REPORT

	<b>OTHER BANK OF THE TREASURY</b>					
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)	543,819.66	9,127.58	0		
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	7,057,465,637.64	723,244,263.35	0		
	DIRECTORATE OF INVESTMENT	26,933,562.39	32,811,564.00	0		
		<b>7,084,943,019.69</b>	<b>756,064,954.93</b>	0		
	<b>CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES</b>	<b>AMOUNT 2020</b>	<b>AMOUNT 2021</b>			
<b>13</b>	ST. BAUCHI (A) (B) ©	1,396,667,398.85	1,431,543,525.47	0		
	ST DAMBAM	0	0	0		
	ST JAMAARE	19,676.57	19,676.57	0		
	ST TIBALEWA	0	0	0		
	ST NINGI	0	0	0		
	ST TORO	0	0	0		
	ST AZARE	0	0	0		
	ST MISAU	0	0	0		
	<b>TOTAL</b>	<b>1,396,687,075.42</b>	<b>1,431,563,202.04</b>	0		
	<b>CLOSING CASH BOOK BALANCE OF MDAs</b>	<b>AMOUNT 2020</b>	<b>AMOUNT 2021</b>			
<b>14</b>	<b>Administrative Sector:</b>					
	GOVERNMENT HOUSE	101,081,192.82	41,339.94			
	DEPUTY GOVERNOR OFFICE (DGO)	51,853.34	3,617.14			
	SECRETARY TO THE STATE GOVERNMENT (SSG)	0	0	0		
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	0	0	0		
	MIN OF SPECIAL DUTIES (MSD)	9,202.64	12,050.85			
	MINISTRY OF REL. AFFAIRS & COMM. RELATIONS (MORA&CR)	11,119,947.00	123,544.91			
	BAUCHI STATE HOUSE OF ASSEMBLY	(9,506,442.02)	156,405.07			

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(BAHA)						
BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)			13,100.00		14,950.00	
MINISTRY OF INFORMATION (MOI)			0		3,640.90	
BUREAU FOR INFORMATION TECHNOLOGY			157,000.00		2,577.50	
OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)			9,425.39		411,631.60	
OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)			70,848.99		3,091.05	
OFFICE OF AUDITOR GENERAL FOR LOCAL GOV'T (LG AUDIT)			5,100.00		4,400.00	
CIVIL SERVICE COMMISSION (CSC)			4,750.00		8,213.53	
LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)			5,102.00		692.00	
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS			0		0	0
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT			0		0	0
MINISTRY OF EDUCATION			215,627,254.52		112,435,590.13	
MINISTRY OF COMMERCE AND INDUSTRY			39,336.59		54,300.79	
MINISTRY OF FINANCE			12,721,348.02		798,750.00	
MINISTRY OF HEALTH			3,424,746.30		13,351,374.30	
MINISTRY OF JUSTICE			22,448.29		28,448.29	
MINISTRY OF NATURAL RESOURCES			0		0	0
MINISTRY OF WORKS & TRANSPORT			14,219,309.26		18,763,823.33	
MINISTRY OF LANDS & SURVEY			3,022.11		24,119,112.27	
MINISTRY OF WATER RESOURCES			4,873.00		5,785,821.00	
MINISTRY OF YOUTH & SPORTS			0		0	0
THE JUDICIARY			20,069.10		14,544.10	
JUD. SERVICE COMMISSION			0		4,763.50	
TEACHERS SERVICE COMMISSION			1,899.00		0	
ZONAL EDUCATION OFFICE BAUCHI			147,442.99		147,442.99	
ZONAL EDUCATION OFFICE KATAGUM			0		0	0

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ZONAL EDUCATION OFFICE DARAZO				0	0
BAUCHI STATE SCHOLARSHIP BOARD		19,000.00		0	0
SHARIA COURT OF APPEAL		0		0	0
MINISTRY OF BUDGET & PLANNING		59,205.00		66,098.24	
BOARD OF INTERNAL REVENUE		278,537,787.37		182,533,563.42	
MINISTRY OF WOMEN AFFAIRS		245,380.00		366,230.00	
MINISTRY OF RURAL DEVELOPMENT		7,859.13		7,859.13	
MINISTRY OF TOURISM & CULTURE		10,000.00		17,750.00	
MINISTRY OF HIGHER EDUCATION		0		0	0
MINISTRY OF POWER, SCIENCE & TECHNOLOGY		191,988.79		13,283.04	
MINISTRY OF SOLID MINERALS		0		0	0
MINISTRY OF SOCIAL DEVELOPMENT		0		0	0
MINISTRY OF HOUSING & ENVIRONMENT		928,138,812.73		53,769,779.07	
MINISTRY OF POWER & ENERGY		0		0	0
COLLEGE OF HEALTH TECH. NINGI		9,000.00		47,250.00	
					0
BRC (AIDS & GRANTS )		1,036.95		1,036.95	
BUDGET MONITORING, PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT		0		(2,836,030.08)	
SEMA		86,031.50		4,591.08	
MUSLIM PILGRIMS WELFARE BOARD		0		0	0
CHRISTAIN PILGRIMS WELFARE BOARD		22,781,677.44		36,977.00	
BAUCHI STATE TELEVISION (BATV)		390,481.13		2,113,178.81	
BAUCHI STATE PENSION BOARD		2,500.00		0	0
STATE INEC		10,313,614.65		14,123.08	
COLLEGE OF AGRICULTURE		0		0	0
BSADP		0		4,130.00	
BASAC		0		0	0
PHCDA AIDS AND GRAND		0		515,427,151.03	
GALAMBI RANCHING		256.98		601.34	
BAUCHI STATE WATER BOARD		500,000.00		0	0

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RUWASSA	12,000.00	4,389,954.02	
BAUCHI SHARIA COMMISSION	1,595.50	2,595.50	
BACYWORD	5,289.47	2,753.32	
BASEPA	17,346,270.82	0	0
SUBEB	174,685.47	0	0
SPECIAL SCHOOLS MANAGEMENT BOARD	805.86	45,061.72	
BAUCHI STATE UNIVERSITY	0	0	0
COLLEGE OF EDUCATION AZARE	567.75	1,377.75	
A D RUFAL CLIS MISAU	0	0	0
ATA POLYTECHNIC	466,687.34	466,687.34	
BAUCHI STATE LIBRARY BOARD	63.02	672.99	
COLLEGE OF EDUCATION KANGERE	0	0	0
BACATMA	3,577.89	3,577.89	
COLLEGE OF NURSING AND MIDWIFERY	2,807,761.44	31,653.81	
PHCDA	-	28,583.50	
HOSPITAL MANAGEMENT BOARD	155,092.80	(38,695.02)	
BASHCMA	91,335.16	2,659,269.56	
BHETFUND	0	45,705.21	
SPECIALIST HOSPITAL BAUCHI	10,039,780.33	39.00	
MCSMED	908,350.00	2,797,507.00	
DRUGS MEDICAL AND CONSUMABLES MGT AGENCY	597,488.60	108,488.60	
BASAME	2,766.00	3,120.75	
BASANE	50,075.59	1,217,929.99	
BSDB	828,380.78	2,484.89	
BAUCHI SPORTS COUNCIL	6,936.14	(3,198.83)	
WIKKI TOURIST FC	2,950,805.72	14,587.45	
YANKARI TRANSPORT SERVICE II	2,515,827.20	2,515,827.20	
BASOVCA	28,054.02	(6,945.98)	
DMO	850.00	214.00	
STATE BOUNDARY COMMISSION	26,438.00	66,438.00	

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	OFFICE OF THE CHIEF OF STAFF		89,440.42	1,886.25	
	LOCAL GOVERNMENT PENSION BOARD		0	0	0
	SUSTAINABLE DEVELOPMENT GOALS		0	0	0
	BAUCHI STATE SOCIAL INVESTMENT OFFICE		0	0	0
	BUREAU OF PRIVATISATION AND ECONOMIC REFORMS		0	0	0
	AGENCY FOR PEOPLE LIVING WITH DISABILITY		0	10,206.39	
	BAUCHI ROADS AND TRAFFIC AGENCY (BAROTA)		0	11,150.00	
	BAUCHI STATE TOURISM BOARD		0	4,000.00	
	RUWASSA AIDS AND GRANT		0	23,882,000.00	
	<b>TOTAL</b>		<b>1,629,658,386.33</b>	<b>966,142,629.60</b>	
	<b>TOTAL Details of Cash Book Balances</b>		<b>24,738,004,736.96</b>	<b>5,381,858,682.08</b>	
<b>15</b>	<b>STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER,2019</b>				
	<b>(A) LOCAL INVESTMENT: QUOTED COMPANIES</b>				
	<b>NAME OF COMPANY</b>	<b>DATE OF INVESTMENT</b>	<b>AMOUNT 2020</b>	<b>AMOUNT 2021</b>	<b>INCREASE/ DECREASE</b>
	BANK OF THE NORTH LTD	1976	0	0	0
	ASHAKA CEMENT COMPANY	1976	0	0	0
	FCMB Group	1990	15,707,313.43	15,305,848.55	(401,464.88)
	JAIZ BANK PLC	2003	128,700,000.00	150,150,000.00	21,450,000.00
	ARDOVA (FORTE OIL)		1,626,000.00	1,560,000.00	(66,000.00)
	OANDO PLC	2005	573,174.40	751,323.20	178,148.80
	FBN Holdings		41,644.25	61,272.75	19,628.50







19	EXTERNAL LOANS STATES						
		OPENING BALANCES AS AT 1/1/2021	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2021		
19	<b>PUBLIC DEBT CHARGES</b>						
	EXTERNAL LOANS	51,266,010,987.40	676,733,637.00	2,031,144,328.53	49,911,600,295.87		
	Principal Repayment	51,266,010,987.40	676,733,637.00	2,031,144,328.53	49,911,600,295.87		
	Interest Repayment						
	Exchange Gain/Loss				5,617,068,610.63		
	<b>TOTAL</b>	51,266,010,987.40	676,733,637.00	2,031,144,328.53	55,528,668,906.50		
20	<b>STATES BONDS &amp; TREASURY BONDS</b>						
	<b>NAME OF FINANCIAL INSTITUTION</b>	<b>OPENING BALANCES AS AT 1/1/2021</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>REPAYMENTS DURING THE YEAR</b>	<b>CLOSING BALANCES AS AT 31/12/2021</b>		
	States Bonds 2021 & FGN Treasury Bonds 2034	14,397,224,978.72	0	1,057,062,430.75	13,340,162,547.97		
	Judgment Debts						
	Principal Repayment						
	Interest Repayment			1,357,997,569.25			
		14,397,224,978.72	0	2,415,060,000.00	13,340,162,547.97		
21	<b>NIGERIAN TREASURY BILLS (NTB)</b>	<b>OPENING BALANCES AS AT 1/1/2021</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>REPAYMENTS DURING THE YEAR</b>	<b>CLOSING BALANCES AS AT 31/12/2021</b>		
	Opening Balance as at 1st Jan. 2015	0	0	0	0		
	Add: Additional NTB Issued	0	0	0	0		
	Less: NTB Repaid	0	0	0	0		
	Loans as at 31st December, 2015	0	0	0	0		

22	DEVELOPMENT LOAN STOCK	OPENING BALANCES AS AT 1/1/2021	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2021	
	TOTAL					
23	<b>OTHER INTERNAL LOANS (PROMISSORY NOTES)</b>	<b>LOAN AMOUNT</b>	<b>INTEREST RATE</b>	<b>DATE SIGNED</b>	<b>MATURITY DATE</b>	<b>AMOUNT OUTSTANDING</b>
	FGN Bond 2034	6,500,000,000.00	14.83%	Aug-15	Jun.34	5,846,961,154.97
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%	Aug-15	Aug.35	7,616,696,837.43
	CBN MSME DF	2,000,000,000.00	6.00%	Feb-15	Jan.27	1,050,000,000.00
	GT Bank (ECA) Bail out Loan	10,000,000,000.00	9.00%	Mar-16	Apr.36	9,029,986,898.96
	FGN Budget support Facility	17,569,000,000.00	9.00%	Jul-16	Aug-49	17,438,472,222.47
	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%	Dec-17	Nov.26	7,493,201,393.00
	CACS (UBA Pls)	5,000,000,000.00	9.00%	Oct-17	Mar-22	369,770,793.83
	CACS II (UBA Pls)	3,000,000,000.00	9.00%	Oct-17	Mar-22	215,244,628.03
	UBA Plc CFF Loan (Adda Nig. Limited)	3,500,000,000.00	18.00%	Aug-19	Aug-22	947,219,435.43
	CBN Health Intervention Fund (Access Bank)	2,000,000,000.00	5.00%	Feb-21	Jun-31	2,000,000,000.00
	Family Home Funds	12,000,000,000.00	9.00%	Jun-20	Jun-31	12,000,000,000.00
	CBN DCRR Loan	10,000,000,000.00	9.00%	Dec-21	Dec-21	10,000,000,000.00
24	<b>INTERNAL LOANS FROM OTHER FUNDS</b>					74,007,553,364.12
	<b>NAME OF FINANCIAL INSTITUTION</b>	<b>OPENING BALANCES AS AT 1/1/2021</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>REPAYMENTS DURING THE YEAR</b>	<b>CLOSING BALANCES AS AT 31/12/2021</b>	
	DMA	54,118,746,523.37	38,590,176,997.95	18,431,348,604.57	74,277,574,916.75	
	Contract Financing (Outstanding Balance)				60,667,390,816.15	
		54,118,746,523.37	38,590,176,997.95	18,431,348,604.57	74,277,574,916.75	



<b>e</b>	<b>41030202 CONTRIBUTORY PENSION SCHEME</b>								
	PENSION CONTRIBUTION			328,009,571.71	326,958,022.49			(1,051,549.22)	
				<b>328,009,571.71</b>	<b>326,958,022.49</b>			<b>(1,051,549.22)</b>	
<b>f</b>	<b>41030203 UNION DUES</b>								
	CHECK OF SYSTEM (DED. UNION DUES)			1,045,611,130.58	1,271,250,351.93			225,639,221.35	
				<b>1,045,611,130.58</b>	<b>1,271,250,351.93</b>			<b>225,639,221.35</b>	
<b>g</b>	<b>41030204 HOUSING REVOLVING FUND DED.</b>								
	STAFF HOUSING LOAN			(1,226,364,578.89)	(1,222,152,219.98)			4,212,358.91	
	OWNER OCCUPIER SCHEME			0	0			0	
				0	0			0	
				0	0			0	
<b>h</b>	<b>41030205 COOPERATIVE SOCIETY</b>								
	BAUCHI STATE NURSES SAVING SCHEME			(38,681,039.55)	(307,744,084.10)			(269,063,044.55)	
	LEVIES FROM C/SERVANT TO NLC			(38,681,039.55)	(307,744,084.10)			(269,063,044.55)	
<b>i</b>	<b>41030206 HOUSING FUND</b>								
	MAKAMA MORTGAGE LOAN			(1,447,380,913.58)	(1,981,989,793.22)			(534,608,879.64)	
	NATIONAL HOUSING SCHEME							-	
				<b>(1,447,380,913.58)</b>	<b>(1,981,989,793.22)</b>			<b>(534,608,879.64)</b>	
<b>j</b>	<b>41030207 INSURANCE PROGRAMME (SUPER)</b>								
				0	(114,349.19)			(114,349.19)	
				0	(114,349.19)			(114,349.19)	
<b>k</b>	<b>41030208 WELFARE LOAN SCHEME</b>								
				151,254,765.53	151,254,765.53			0	
				<b>151,254,765.53</b>	<b>151,254,765.53</b>			<b>0</b>	

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<b>I</b>	<b>41030209 DEPENDENT FUND</b>		-			0
			(299,431,352.26)		(299,431,352.26)	0
			<b>(299,431,352.26)</b>		<b>(299,431,352.26)</b>	0
<b>m</b>	<b>41030210 POVERTY ALLEVIATION</b>		-			
			4,810,668.36		4,810,668.36	0
			<b>4,810,668.36</b>		<b>4,810,668.36</b>	0
<b>n</b>	<b>41030214 LOAN DEDUCTION</b>		238,740,946.26		137,264,815.01	(101,476,131.25)
			<b>238,740,946.26</b>		<b>137,264,815.01</b>	<b>(101,476,131.25)</b>
<b>o</b>	<b>41030216 OVER PAYMENT RECOVERABLE</b>					
	OVER PAYMENT RECOVERY		(31,737,189.00)		(20,515,749.05)	11,221,439.95
			<b>(31,737,189.00)</b>		<b>(20,515,749.05)</b>	<b>11,221,439.95</b>
<b>p</b>	<b>41030217 Other Deduction</b>		(288,545,312.32)		(502,058,321.88)	(213,513,009.56)
	HEALTH INSURANCE SCHEME		(3,343,541.40)		(3,343,541.40)	-
	TOTAL OF OTHER PUBLIC FUNDS		(3,443,063,760.90)		(6,843,468,364.64)	(3,400,404,603.74)
	TOTAL BTL RECEIPT & PAYMENTS		-			10,021,865,496.23
<b>26</b>	<b>DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2020</b>		<b>AMOUNT 2020</b>		<b>AMOUNT 2021</b>	
	Pension & Gratuity (State Gov't)		22,746,369,126.87		15,921,981,329.41	
	Outstanding Contractors Liabilities (According to MDA)		6,000,119,157.49		6,000,119,157.49	
	Judgment Debt And Solicitors Fee		359,732,428.40		215,019,050.40	
	Other (Salary Arrears & Staff Claims)					No update
	Electricity Bill Arrears		851,207,106.38		1,663,788,819.66	
	Rented Properties Arrears		335,644,878.98		304,043,365.09	
	<b>TOTAL DOMESTIC ARREARS</b>		<b>30,293,072,698.12</b>		<b>24,104,951,722.05</b>	

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